

Executive Committee Meeting  
Thursday, June 3, 2021 10:00 AM  
Lower Platte North NRD Office  
P.O. Box 126  
Wahoo, NE 68066

1. UNFINISHED BUSINESS

2. MEETINGS

A. Pending

B. Reports

1. NARD Risk Pool and Benefits Committee

Attached find Mountford's NRD/NARD Employee Intergovernmental Risk Management Pool Association Loss Control Meeting Minutes. The Employee Committee approved two recommendations. The first recommendation is for a 5% premium increase for both health and dental insurance for FY 2021-22.

The second recommendation is to add the Specialty Pharmacy, MRx Select Saving Program and Easy Dose option to our Magellan Rx Program.

These two recommendations will be submitted to the NARD Board for consideration at their June 7th Board Meeting.

3. MANAGEMENT ITEMS

A. Directors Absence

Attached find absence requests received from Director Olson from the January Board Meeting (work commitment), Director Saafeld (out of State funeral) from the March Board Meeting and Director Ruzicka (Sick) from the May Meeting.

B. Monthly Education Program

C. LARM Changes to Insurance Coverage

The below e-mail was received in our office last week. It appears LARM will continue our P/C coverages as they have in the past without the coverage for downstream liability. Discussion is needed for our district's next step as it relates to our insurance coverages.

LARM Member Natural Resource District Directors,

LARM values and appreciates all LARM members, including the NRDs. Although the LARM Board of Directors decided to no longer accept other

NRDs wishing to join LARM, LARM will continue to honor its contracts with those NRDs that currently are LARM members. **However, effective October 1, 2021, LARM will no longer provide coverage to NRDs for "downstream liability."**

Thank you for your understanding and consideration.

Dave Bos, ARM  
Executive Director  
League Association of Risk Management  
1335 L Street | Suite 200 | Lincoln, NE 68508  
402-853-1055 | [dave.bos@larmpool.org](mailto:dave.bos@larmpool.org)

Staff was directed to look into Insurance Companies that would possibly offer "downstream liability" coverage.

- D. LARM Workers Compensation - Final Audit  
Attached find our final audit worksheet and final audit invoice from LARM for the 2019-2020 Pool Year. Amount due to LARM after the payroll audit for Workers Compensation is \$2,244.09.
- E. President Biden's 30 by 30 Plan  
Discussion is needed to gauge the desire of LPNNRD to develop an official resolution regarding this issue. Tri-Basin NRD has approved a resolution regarding this topic.
- F. Open Meeting Law  
With the recent changes to the Nebraska Open Meetings Law, discussion is needed on how our district wishes to proceed with our monthly board meetings. We can continue to offer all our meetings via video conferencing however we must have at least 1/2 our meetings as "in-person" meetings and cannot allow directors to participate remotely during these meetings.

The June Board of Directors meeting will be an in-person meeting and Directors will **NOT** be allowed to vote via Zoom. Within the next couple months staff will be drafting a policy/guidelines to address the new Open Meeting Law.

#### 4. EQUIPMENT

#### 5. PERSONNEL

- A. Staff Annual Evaluations  
Management has concluded evaluations for all LPNNRD staff and are finishing one-on-one reviews.

In the past Director Saalfeld has coordinated the directors review of the General

Manager's evaluation on behalf of the personnel sub-committee, I have spoken with Dave and he is willing to coordinate the evaluations again this year. Once complete, a Personnel sub-committee will need to be scheduled to review evaluation results with General Manager.

B. Fiscal Year 2022 Salary Adjustments

Last year Committee and Board approved \$ 26,000 for total payroll increase to be distributed by General Manager based on annual performance evaluations. Of this amount, approximately \$ 24,500 was utilized. I am asking for a small increase this year to raise the total maximum available increase to \$ 28,000.

Plan is to increase staff salaries in same manner and values as last year and are as follows:

- Needs improvement - No salary increase
- Fully Satisfactory - \$ 1,000 salary increase
- Commendable - \$ 1,250 salary increase
- Exceptional - \$ 1,500 salary increase

C. Wanahoo Staff Salary adjustments

Management would like to offer \$.50/hour raise to

Richard Mullen, Sharon Kremlacek, Sam Kavan and Jaci Schnakenberg as all four are returning for their 3rd season as a Wanahoo Park employees and all are important assets to our team.

Would also like to offer \$.50/hour raise to Morgan Oden as she begins her 2nd season on the staff.

This year we have hired two new Wanahoo Park Entrance staff members. Due to the nature of this work load, work schedule and the responsibility of handling large sums of money, I would like to set their pay rate at \$ 11.00/hour once their training is complete and they have demonstrated the ability to perform their duties to the required standards.

6. FINANCE

A. Approval of Financial Reports

Grant will be available for a conference call to go over the Financial Reports.

B. Approval of Managers Time and Expense Sheets

Attached find Gottschalk's time and expense sheets.

C. Accounts over 90 Days

**NRD/NARD Employee Intergovernmental Risk Management Pool  
Association Loss Control Committee Meeting  
May 25, 2021, NARD, Lincoln, NE  
Report by Tom Mountford, LPNDRD**

**NARD Intergovernmental Risk Management Pool Association Loss Control  
Committee Meeting (Health, Dental and Other Insurance Programs)**

Dean Edson, NARD, reported that from July 2020 through April 2021, our health insurance program has a net loss of -\$894,554. This is the first time the program has experienced large back-to-back loss years. The good news is that we continue to have a healthy fund reserve to absorb these losses. There is presently over \$4.785 million in program assets and about \$4.096 million in total equity.

Matt Wullenwaber, Mid America Benefits led discussion on our aggregate stop/loss report. At the last Employee's meeting, it was decided to stay with Berkley L&H as our reinsurance carrier. To help reduce premium expense, the participant cap amount was raised from \$125,000 to \$150,000 before the reinsurance is used.

The committee then reviewed potential scenarios presented by our actuary, Scott Stoltenber, Actuarial Consulting Services Inc. After much discussion, **the Employee Committee approved a recommendation for a 5% premium increase for both our health insurance and dental insurance for FY 2021-2022** (to take effect 7/1/21). The average premium increase for most private health insurance programs is around 10%. By keeping our increase half of the standard, we will be taking on more risk for using our reserve funds if another loss is experienced in FY 2021-2022. The committee recommendation will be submitted to the NARD Board of Directors for consideration.

In other action, Matt presented new options through our prescription carrier, Magellan Rx. For the vast majority of the 734 participants enrolled in our program, there are 13 (1.7%) who use "specialty drugs". The proposed change would allow specialty drugs to be received directly through Magellan. By incorporating this change, it is estimated to save the NARD prescription program \$152,000 to \$218,000 annually. Matt will be contacting NRD program participants with detailed information including upcoming training sessions. **The Employee committee passed a recommendation to add the Specialty Pharmacy, MRx Select Savings Program and the Easy Dose (pre-packaged medications) options to our Magellan Rx program** (to begin 7/1/21).

The next NARD Employee Committee meeting is scheduled for 11:00 a.m., August 5, 2021, at the NARD, Lincoln.

~~Blank~~  
Saalfeld

REQUEST FOR EXCUSE OF  
ABSENCE FROM MEETING  
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my  
absence at the Regular Meeting of the Board scheduled on  
8 day of March, 2021, for  
the following reason:

attend a funeral out-of-state  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 2<sup>nd</sup> day of June, 2021.

David W. Saalfeld  
Board Member  
Lower Platte North NRD

Olsen

REQUEST FOR EXCUSE OF  
ABSENCE FROM MEETING  
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my  
absence at the Regular Meeting of the Board scheduled on  
11 day of January, 2021, for  
the following reason:

Work commitment  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 3<sup>RD</sup> day of June, 2021.

Tom Olsen  
Board Member  
Lower Platte North NRD

Ruzicka

REQUEST FOR EXCUSE OF  
ABSENCE FROM MEETING  
(LB 569, 1985 LEGISLATURE)

Chairman, Board of Directors  
Lower Platte North NRD  
PO Box 126  
Wahoo, NE 68066

I hereby request that the Board of Directors excuse my  
absence at the Regular Meeting of the Board scheduled on  
10th day of May, 2021, for  
the following reason:

Didn't feel good  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Dated this 3 day of June, 2021.

\_\_\_\_\_  
Board Member  
Lower Platte North NRD



**INVOICE**

Customer	Lower Platte North NRD
Date	04/14/2021
Customer Service	LARM Customer Service Team
Page	1 of 1

Lower Platte North NRD  
 Attn:  
 PO Box 126  
 Wahoo, NE 68066

Payment Information	
Invoice Summary	\$2,244.09
Payment Amount	
Payment for:	Invoice# 14259
B0323PC2019-01	

Thank You

Please detach and return with payment

Customer: Lower Platte North NRD  
 Policy # B0323PC2019-01 10/01/2019 - 10/01/2020

Invoice	Effective	Transaction	Description	Amount
14259	10/01/2019	Payroll Audit		
			League Association of Risk Management	
			Workers Compensation	\$2,244.09
				Total
				\$2,244.09
				Thank You

League Association of Risk Management	Date
	04/14/2021

1335 L Street, Suite 200  
 Lincoln, NE 68508  
 www.larmpool.org



**League Association of Risk Management  
Nebraska Workers' Compensation Coverage  
Audit Worksheet**

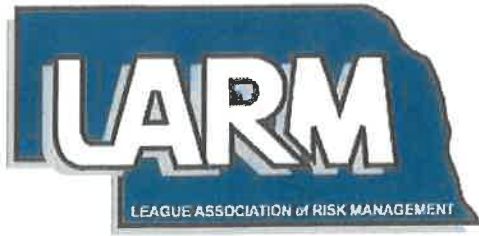
**Entity:** Lower Platte North Natural Resource District

**Effective Date:** 10/01/2019

**Expiration Date:** 10/01/2020

Code	Classification	Estimated Pro Rata Payroll	Actual Audited Payroll	Rate	Est. Pro Rata Contrib	Actual Audited Contrib
9102	Park NOC-All Empl & Drivers	\$38,639	\$170,988	3.3946	\$1,311.64	\$5,804.36
8810	Clerical-Office Employees NOC	\$320,464	\$313,670	0.1697	\$543.83	\$532.30
8601	Architect, Engineering Consulting	\$36,659	\$46,321	0.4385	\$160.75	\$203.12
0042	Landscape	\$209,984	\$187,511	6.5345	\$13,721.40	\$12,252.91
8742	Salesperson, Outside	\$524,170	\$448,203	0.4385	\$2,298.49	\$1,965.37
<b>Total</b>		<b>\$1,129,916</b>	<b>\$1,166,693</b>			

<b>Total Manual Contribution</b>						<b>\$20,758.05</b>
+ Waiver of Subrogation Contribution						
Employer Liability Increased Limits						
Bodily Injury by Accident -- Each Accident			\$500,000			
Bodily Injury by Disease -- Each Employee			\$500,000			
Bodily Injury by Disease -- Policy Limit			\$500,000			
Applicable Increased Limits Factor Minimum Contribution				\$0.00	\$352.89	
Less Deductible Credit						
<b>= Subject Contribution</b>						<b>\$21,110.94</b>
x Experience Modification Factor				88.00%		
<b>= Modified Contribution</b>						<b>\$18,577.63</b>
x Pool Modifier				105.61%		
x Schedule Rating Factor						
<b>= Audited Standard Contribution</b>						<b>\$19,619.83</b>
Less Drug Screening						
Less Return to Work						
<b>= Total Standard Contribution</b>						<b>\$19,619.83</b>
x Contribution Volume Discount				4.50%	\$882.89	
+ Expense Constant					\$180.00	
+ Terrorism						
<b>= Audited Annual Contribution</b>						<b>\$18,916.94</b>
x Participation Discount						
<b>= Total Audited Annual Contribution</b>						<b>\$18,160.26</b>



1335 L. St, Ste 200  
Lincoln, NE 68508  
Phone: (402) 742-2600  
Fax: (402) 476-4089  
[www.larmpool.org](http://www.larmpool.org)

May 5, 2021

RE: League Association of Risk Management 2019-20 Workers' Compensation Final Audit Statement and Invoice

Dear Member,

Thank you for completing and submitting your updated/actual payroll and class codes information for the 2019-20 Pool Year Workers' Compensation audit; we are pleased to inform you on the completion of your results. Please find the following attached materials:

- Final Audit Worksheet (estimated to actual audited payroll and contributions)
- Final Audit Invoice if applicable (additional or return contribution)

On behalf of LARM's Board of Directors and staff, we extend our appreciation to your continued commitment to making our partnership a mutual success. Please feel free to contact a LARM representative if there are any questions or concerns regarding any aspect of this communication.

Phone: 402.742.2604  
Facsimile: 402.476.4089  
email: [customerservice@larmpool.org](mailto:customerservice@larmpool.org)

Kindest Regards,

A handwritten signature in blue ink that reads 'Tracy Juranek'.

Tracy Juranek  
Customer Service Specialist

POLICY & POLITICS

## Details behind Biden's '30 by 30' U.S. lands and oceans climate goal

*The administration's sweeping plans to protect 30 % of U.S. lands and ocean territories by 2030 seek to capitalize on natural landscapes and resources. The potential is promising, the political obstacles substantial.*



by **BRUCE LIEBERMAN**  
MARCH 11, 2021



**A**mong the many goals in President Biden's **climate change agenda**, protecting 30 percent of U.S. lands and ocean territories by 2030 is among the most ambitious. And among the most complex.

The administration initiative is likely to face political headwinds in a divided government.

Nevertheless, achieving the “30 by 30” goal could be a critical marker on the road toward a carbon-free future. The reason: Natural landscapes and seascapes are powerful carbon sinks, pulling CO<sub>2</sub> from the atmosphere and storing carbon in soil, grasses, shrubs, and trees, coral reefs, sea grasses, and ocean floor sediments.

“It’s impossible to overstate the importance of protecting more of America’s – and the world’s – natural places,” a group of senior staff members at the Natural Resources Defense Council **wrote** shortly after President Biden’s announcement.

“This life support system ... plays a vital role in pulling planet-warming carbon out of the atmosphere and sequestering it away,” the NRDC group wrote. “Protecting 30 percent of America’s natural areas will help stabilize the climate, protect biodiversity, and give plants and wildlife a chance to adapt to the warming already baked into our current climate.”

### **Plan requires ingenuity, consensus, broad commitment**

It’ll take a lot of ingenuity, a lot of consensus, and a lot of sustained commitment across the nation to make the 30 by 30 vision a reality. Today, only about **12 percent** of America’s land area is under some type of environmental protection, while about 26 percent of the country’s ocean territories are protected. The nation is well on its way to achieving the 30 by 30 goal offshore, but getting to 30 percent on land has a long way to go. In total, it’ll require environmental protections for a combined land area **equal to twice the size of Texas**.

The challenges notwithstanding, President Biden’s 30 by 30 goal hasn’t come out of thin air. Scientists, conservationists, environmental organizations, and others have long advocated for protecting natural habitats – primarily to protect biodiversity. Biologist E.O. Wilson, for instance, in his 2017 book,

**“Half Earth: Our Planet’s Fight for Life,”** called for 50 percent of the planet to be preserved in its natural state.

But the role of natural landscapes as powerful carbon sinks also has been widely recognized. Global opposition to clearing rainforests in South America, southeast Asia, and other tropical regions, for instance, not only brings attention to massive losses of biodiversity; it also raises alarm that losing these forests means losing places that store vast amounts of atmospheric carbon.

In their 2019 study, **“A Global Deal for Nature,”** a group of conservation biologists wrote that protecting natural lands “not only safeguards biodiversity but also is the cheapest and fastest alternative for addressing climate change and is not beholden to developing carbon removal technologies unlikely to be effective or to scale in the time-bound nature of the current twin crises.”

In the U.S., what might 30 by 30 look like? And how will we get there?

President Biden has tasked the Secretary of the Interior, “in consultation with the Secretary of Agriculture, the Secretary of Commerce, the Chair of the Council on Environmental Quality, and the heads of other relevant agencies,” to submit a plan by the end of April. The plan must recommend steps the U.S. should take and include input from state, local, tribal, and territorial governments; agricultural and forest landowners; fishermen; and other key stakeholders.

### **Immediate tools Biden could use**

Biden has some immediate tools at his disposal. He has **placed a pause on new leases** for oil and gas exploration on federal lands and waters, a move that could signal new environmental protections. Some western state senators and representatives have expressed concerns over that pause.

Biden also had **ordered a 60-day review** of former President Trump’s move to shrink the size of the Bears Ears and Grand Staircase-Escalante

national monuments in Utah by two-million acres; The New York Times in 2017 **described that action** as “the largest rollback of federal land protection in the nation’s history.”

In addition, President Biden could create national monuments on federal public land through the Antiquities Act of 1906, enacted at that time to stem widespread looting of cultural sites across the American Southwest. Numerous presidents since then have exercised that authority. In 2009, for example, former President Bush **established the Rose Atoll National Monument**, a vast 13,436 square mile expanse of the Pacific Ocean.

During the January **announcement of his plan** to combat climate change, Biden called for **establishment of a Climate Conservation Corps** to mobilize people across the U.S. to participate in conservation projects that support the 30 by 30 goal. Biden ordered that Interior, the Department of Agriculture, and other agencies develop a strategy within 90 days to “to mobilize the next generation of conservation and resilience workers and maximize the creation of accessible training opportunities and good jobs.” The initiative is charged with seeking to “conserve and restore public lands and waters, bolster community resilience, increase reforestation, increase carbon sequestration in the agricultural sector, protect biodiversity, improve access to recreation, and address the changing climate.”

The corps, reminiscent of the Depression-era Civilian Conservation Corps, could help raise awareness of climate change challenges and, **the administration says**, provide people across the country with good paying jobs.

**One key issue to be determined: Which 30 percent of land? In which states?**

Achieving 30 by 30 will require action on numerous fronts. “A national program to enact 30 by 30 won’t just be a series of new national parks declared by the President, but will include things like national wildlife refuges, national monuments, state-level protected areas, conservation easements on private land, and co-management with tribal leadership,” **wrote marine**

**conservation biologist David Shiffman** in *Scientific American* last October. “Local consultation and support will have to be part of it from the beginning, but it won’t be successful without support and leadership from the federal government.”

And it won’t be enough just to protect any land; it will matter significantly *which* 30 percent is protected. “Conserving a giant, undeveloped stretch of land where little lives and that no one wanted to develop anyway is not especially helpful to biodiversity conservation or climate resilience,” Shiffman wrote. At least some part of every major ecosystem needs to be protected, he wrote.

### **Privately held lands not excluded**

Protecting lands held privately – for instance by individuals, families, or corporations, Shiffman wrote, also will be a critical part of the effort.

More than half of the country’s forests – critical carbon sinks, places that absorb more carbon dioxide than they release – are privately owned. U.C. Berkeley environmental science professors Arthur Middleton and Justin Brashares in the ***New York Times*** in December 2020 wrote that “private lands also connect our public lands, providing seasonal habitat for wide-ranging wildlife and clean drinking water, crop pollination, and flood control.” With about 12 percent of the privately land now meeting the 30 by 30 goals, they wrote, protecting the remaining 18 percent “means protecting an area more than twice the size of Texas.”

### **Maximizing carbon sequestration**

What would it take to maximize the potential of natural lands as carbon sinks? An ***in-depth study*** of the challenge by a group of scientists in 2018 offered one perspective.

“Natural Climate Solutions for the United States,” published in *Science Advances* on November 14, 2018, identified 21 conservation, restoration, and

improved land management interventions on natural and agricultural lands. The researchers estimated that these measures could potentially sequester the equivalent of 1.2 billion metric tons of carbon dioxide annually by 2025. That's equal to 21 percent of current net annual emissions of the United States.

More than half of this potential – 63 percent – would come from increased carbon sequestration in plant biomass. Another 29 percent would come from increased carbon sequestration in soil; and 7 percent from avoided emissions of methane and nitrous oxide. Here are some highlights of the study:

- **Reforestation** is the largest single measure, with the potential to sequester 307 million metric tons of CO<sub>2</sub> equivalent (CO<sub>2</sub>e) annually. Most of this potential occurs in the northeast (35%) and south central (31%) areas of the U.S. This potential can increase to 381 million metric tons of CO<sub>2</sub>e annually if all pastureland in historically forested areas is reforested. The authors noted that previous estimates have ranged widely from 208 to 1,290 million metric tons of CO<sub>2</sub>e annually. But the higher estimates require reforesting and afforesting (converting into forests) productive crop and pasture lands as well as natural grasslands.
- Another 267 million metric tons of CO<sub>2</sub>e annually can be sequestered by **better managing forests on privately held land**. Maximum potential can be achieved by extending harvest cycles and adopting other practices that reduce the impact of logging.
- **Improved fire management** on wildlands could result in sequestering 18 million metric tons of CO<sub>2</sub>e annually. This result includes restoring frequent, low-intensity, understory fires in fire-prone forest ecosystems to reduce the potential for catastrophic wildfires. “In the absence of improved fire management,” the authors wrote, “climate change is expected to continue to increase the frequency of high-severity fires and compromise the ability of forests to regenerate following these fires.”
- **Avoiding conversions of forests for other uses** could result in the sequestration of 38 million metric tons of CO<sub>2</sub>e annually. More than two-thirds of this potential, the authors wrote, is located in the Southern and the Pacific Northwest regions of the U.S. The authors noted that many of the

places where forest conversion is occurring most rapidly are near urban areas, and also in agricultural areas such as the Central Valley of California.

- **Avoiding conversions of grasslands to cropland** can prevent emissions from soils and root biomass, resulting in the sequestration of 107 million metric tons of CO<sub>2</sub>e annually. Cropland expansion impacts grasslands much more than forests, and the higher rate of emissions from converted grasslands is due to a 28 percent loss of soil carbon from the top meter of soil.
- **Growing cover crops** on the five primary crops in the U.S. that do not currently use them (corn, soy, wheat, rice, and cotton), which cover more than 217 million acres nationwide, can result in the sequestration of 103 million metric tons of CO<sub>2</sub>e annually. Cover crops, grown when fields are normally bare, can result in increased carbon added to soils, improving nutrient management and overall soil health.
- **Restoring tidal wetlands** can also have an important impact on sequestering carbon, and the study estimates that 12 million metric tons of CO<sub>2</sub>e can be sequestered annually through restoration. About 27 percent of U.S. salt marshes are disconnected from the ocean and vulnerable to freshwater intrusion – which can result in big increases in methane emissions. Reconnecting salt marshes with the ocean, with culverts under roads and other infrastructure, can avoid such methane emissions.
- The study also identifies **numerous other lesser measures**, such as restoring peatlands, planting windbreaks and legumes in pastures, and better managing manure. Offshore, the authors also pointed to the importance of restoring seagrass. Every year, 1.5 percent of seagrass extent is lost, and about half of the carbon contained in biomass and sediment from disappearing seagrass beds escapes to the atmosphere, the authors estimated.

The potential is great in the U.S. and overseas to sequester carbon through natural solutions. The authors of the “Natural Climate Solutions” study noted that globally, natural climate solutions like the ones discussed above receive

only 0.8 percent of public and private climate financing – despite their offering about 37 percent of potential mitigation needed through 2030.

As the Biden Administration pursues its agenda to fight climate change, the 30 by 30 goal will loom large. In their 2019 paper, “A Global Deal for Nature,” the authors argued that the most biologically diverse landscapes – tropical forests, for example – are also some of the most important carbon sinks. “It is no coincidence that some of the most carbon-rich ecosystems on land – natural forests – also harbor high levels of biodiversity,” they wrote. In ocean environments also, “biodiversity is part and parcel to the flux of atmospheric carbon to stored carbonates and deep ocean sediments.”

All of which adds up to the well-reasoned conclusion that striving toward 30 by 30 could benefit life on Earth and also help protect the climate that sustains it. The challenge ahead lies in matching the effort with the opportunity.

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**More to read:**

**“Land Management Practices for Carbon Dioxide Removal and Reliable Sequestration: Proceedings of a Workshop in Brief”**  
(National Academies Press, 2018)

**“NASA Satellites Help Quantify Forests’ Impacts on the Global Carbon Budget”** (Jet Propulsion Laboratory, Feb. 3, 2021)

*Numerous environmental groups have advocated for the 30 by 30 initiative, and some have developed detailed plans and other analyses that outline how it could be done. Here are a few:*

Defenders of Wildlife: **“Getting to 30 by 30: Guidelines for Decision-makers”**

**Resolution by the Board of Directors of  
Tri-Basin Natural Resources District,  
Holdrege, Nebraska**

**Regarding Executive Order #10048 (“30x30 plan”)**

**Approved Unanimously by the Board on May 11, 2021**

Whereas, The State of Nebraska has a unique system of soil and water conservation, locally led by natural resources districts (NRD’s) with locally elected boards;

Whereas, Nebraska’s unique system of locally-controlled, watershed-based conservation through NRDs’ is widely admired throughout the nation;

Whereas, Over 97% of the land in Nebraska is privately owned;

Whereas, NRDs work with local landowners to develop and tailor voluntary conservation programs that assist landowners to protect the resources for future generations;

Whereas, NRD’s work in partnerships with other local government units, State of Nebraska agencies, University of Nebraska, and federal agencies such as the U.S. Department of Agriculture Farm Services Agency and Natural Resources Conservation Service to provide voluntary conservation programs to all landowners,

Whereas, President Biden announced a “30 x 30 plan” to protect at least 30 percent of land in the United States and 30 percent of the water by 2030;

Whereas, President Biden’s 30 x 30 plan has been long on lofty goals and short on details.

Now therefore be it resolved, the Board of Directors of Tri-Basin Natural Resources District express their opposition to any effort by the federal government to pursue an arbitrary goal to set aside any percentage of land and water in the United States that would: Circumvent the existing system of local control; infringe on private property rights; require federal approval of local or state soil and water conservation plans, regulations, or projects.



# Guide to Fight the **30 x 30 Land Grab**

April 25, 2021

## Inside the Guide

Action Items  
10 Key Points  
Fact Sheet  
Congressional Action  
Local Action  
Resources  
How We Fight

## Model Resolutions

(Available for download at: <https://fight30x30.americanstewards.us/download>)

How to fight the radical environmental agenda from taking 30% of America's land by 2030.

## **What Is 30 x 30?**

The 30 x 30 program is a plan advanced by radical environmental activists to permanently protect 30% of America's land and oceans by 2030. The program was adopted by the Biden Administration through Executive Order 14008, "Tackling the Climate Crisis at Home and Abroad" (86 Fed. Reg. 7,619), signed January 27, 2021.

Proponents argue that climate impacts are human-caused, and permanently preserving 30% of America's land and oceans is necessary to reverse climate change. This action must be taken immediately, they claim, to avoid impacts on the ecosystem and wildlife. However, the science and data do not justify these extreme policy measures.

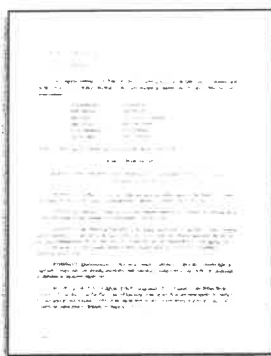
30 x 30 is an unconstitutional policy shift, moving us from a nation founded on private property principles to one controlled by the administrative state.

## Action Items:

To fight this agenda we need your help educating leaders at the local, State and Federal level. Organize your community, pass the local government resolutions opposing 30 x 30, and join the national effort to prevent federal authorization.

1. Contact your County Commissioners and Special District Directors in your area and make sure they are aware of the 30 x 30 agenda.

2.



Ask your local government boards to adopt a Resolution opposing the 30 x 30 agenda. Model Resolutions are available as word document files that can be modified to fit the priorities of your area.

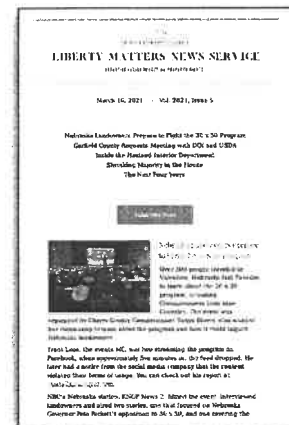
(To download, go to: <https://fight30x30.americanstewards.us/download>)

3.

Educate local organizations, neighbors and other affected parties and ask them to support your elected representatives as they take a stand against the program. Unite your community and stand together.

4.

Send us a copy of the adopted resolutions and we will get these to Washington D.C. We will also get you on the national map. (<https://fight30x30.americanstewards.us/passed-resolutions>) Email us at [asl@americanstewards.us](mailto:asl@americanstewards.us).



5.

Join American Stewards of Liberty. Stand with us and help fund the fight. We will keep you abreast of what is happening across the nation and in Washington D.C. through our *Liberty Matters News Service*. (Go to [www.americanstewards.us](http://www.americanstewards.us) to get on the list).

# 10 Key Points

## ... to know about the 30 x 30 Program

1. The 30 x 30 program is a plan advanced by radical environmental activists calling for the permanent protection of 30 percent of America's lands and oceans by 2030.
2. The plan is being aggressively pushed by the Biden Administration using the politically motivated climate crisis agenda to gain control of American's land. They have promised to use every tool in the toolbox, from conservation programs to federal land acquisitions and withdrawals.
3. There is no scientific reasoning cited in the Executive Order that supports the need to preserve any specific amount of land to "cure" climate change.
4. If restricting land solves climate change and prevents species from going extinct as they claim, we would not be in a climate crisis today. One-third of the United States is already owned by Federal and State governments and managed under restrictive land use protections.
5. Their "crisis" math does not add up. If we are losing a football field (1.32 acres) to development every 30 seconds, as they claim, this roughly totals 11 million acres by 2030. That is far short of the 681 million acres they say must be permanently protected to avoid the forthcoming irreversible climate disaster.
6. There is no constitutional or statutory authority for the President, the Department of the Interior, or the Department of Agriculture, to set aside and permanently preserve 30 percent of all land and water in the U.S., and no such authority is referenced in the Executive Order.
7. Instead of working with States, local governments and stakeholders, the Biden Administration's first act to implement 30 x 30 was to remove local governments veto power over federal land acquisitions, when they rescinded the Department of Interior Secretarial Order 3388.
8. The advocates behind the program do not have any "skin in the game," or property to conserve. Most live in cities fully developed with nothing to give the program except their support behind placing other people's land and property rights under the control of the administrative state.
9. Taking 30 percent of our lands and oceans is only the first step. Advocates are working towards the international goal, known as the "Half-Earth" agenda, to permanently conserve 50 percent of our lands and oceans by 2050.
10. If proponents were truly concerned about the welfare of species and habitat, they would oppose placing more land under federal management or environmental elites control and instead remove the regulatory restrictions on America's landowners who provide the best habitat, while producing the necessary food, fiber, minerals, and energy we depend on to create wealth, defend our liberties, and live free.

# Fact Sheet

## The 30 x 30 Program

### 1. What is the 30 x 30 program?

The 30 x 30 program is a plan advanced by radical environmental activists to permanently protect 30% of America's land and oceans by 2030. The program was adopted by the Biden Administration through Executive Order 14008, "Tackling the Climate Crisis at Home and Abroad" (86 Fed. Reg. 7,619), signed January 27, 2021.

Proponents argue that climate impacts are human-caused, and permanently preserving 30% of America's land and oceans is necessary to reverse climate change. This action must be taken immediately, they claim, to avoid impacts on the ecosystem and wildlife. However, the science and data do not justify these extreme policy measures.

30 x 30 is an unconstitutional policy shift, moving us from a nation founded on private property principles to one controlled by the administrative state.

### 2. Who is behind the 30 x 30 program?

In 2019, the progressive organization Center for American Progress (CAP) published the primary report supporting the 30 x 30 program, entitled "How Much Nature Should America Keep." This was followed by a Resolution calling for the 30 x 30 program to be introduced in both the U.S. House and Senate. One of the Senate co-sponsors was current Vice President, Kamala Harris. On the House side, one of the key co-sponsors was Representative Debra Haaland, now the Secretary of the Department of Interior.

CAP was founded through funding from George Soros backed Foundations. It is supported by well-known progressive elites, including Michael Bloomberg. Its board of directors includes John Podesta (Chair), Stacey Abrams, Julián Castro, and Senator Tom Daschle.

The Defenders of Wildlife, League of Conservation Voters, The Nature Conservancy, Sierra Club, The Wilderness Society Action Fund, The Wildlands Network, Center for Biological Diversity, and other environmental organizations have also been actively promoting the agenda.

### 3. Under what law is the 30 x 30 program authorized?

There is no constitutional or statutory authority for the President, the Department of the Interior, the Department of Agriculture, or any other federal agency to set aside and permanently preserve 30 % of all land and water in the United States, and no such authority is referenced in Executive Order 14008.

### 4. What is the scientific basis for the program?

There is no scientific reasoning cited in the Executive Order. The CAP report has numerous citations, but most of them are to press releases and opinion papers issued by like-minded advocacy groups and international reports. There are a few references to scientific papers relying on principles of conservation biology, none of which prove climate change theories or demonstrates that 30% of

## Fact Sheet (continued)

all land and water in the United States must be preserved to maintain biological diversity.

### **5. How have they determined 30% of land must be set aside by 2030?**

As stated above, 30 x 30 proponents have not cited any hard scientific evidence that supports taking 30% of our land and water. However, they do claim that because they believe we are losing a football field worth of land every 30 seconds to development, it is urgent that they permanently protect 30% of the land in its natural state by 2030.

Norm James, a natural resource attorney with Fennemore Craig, ran the numbers to see if this theory is justified in his article “The 30 x 30 Land Grab.” Here is what he concluded:

- Proponents claim we are losing a football field of land every 30 seconds, which amounts to losing roughly 2 acres per minute, or about 3,000 acres per day. That equals 1.1 million acres per year, or 11 million acres per decade (by 2030) that they claim will be lost.

- By contrast, 11 million acres is just 0.5% of all land in the U.S. (out of 2.27 billion acres), and only 1.7% of the land already owned by the federal government (640 million acres). That figure does not include Tribal land, which is likely to be unaffected by the 30x30 program due to the federal government’s trust responsibilities.

- Proponents state that 12% of the land in the U.S. is already “permanently protected” — over 274 million acres of land. What is already protected is 25 times the amount of land that purportedly will be lost over the next 10 years.

If 274 million acres of land are already permanently protected, and according to the proponents numbers, only an estimated 11 million acres might be removed from its natural state by 2030, why must they have 681 million acres in the next 9 years? The science does not justify this enormous taking.

Additionally, it insinuates that rural landowners are incapable of properly caring for the land, which is why the administrative state must assume control of these decisions.

Based on the numbers alone, it appears the program is being pushed not for scientific purposes, but rather to usher in a fundamental policy shift that erodes constitutional protections by placing vast tracts of land, both private and federal, off-limits to economic use and development.

### **6. Is the long-term agenda to take 50% of America’s land and oceans?**

While 30% by 2030 is the target proponents are aggressively pursuing today, the CAP report sets a long-term goal of permanently preserving 50% of our lands and oceans by 2050. This is set forth as Principle number 8 in the CAP report, and has been stated by other radical organizations that oppose land and resource development, such as the Center for Biological Diversity and the Wildlands Network.

### **7. What qualifies as land “permanently protected in its natural state?”**

The EO is not clear on what land is being targeted for the program or how it would be managed. But it appears that this land would be set aside permanently and be off-limits to most human use.

## Fact Sheet (continued)

For example, in asserting that only 12% of America's land is permanently protected in its natural state, the CAP report included national parks, wilderness areas, permanent conservation easements, state parks, national wildlife refuges, national monuments, or other protected areas.

### 8. How will they pay for the program?

The EO does not address what funding mechanism will be used. However, one likely vehicle will be through the Land and Water Conservation Fund (LWCF), which receives \$900 million annually for land acquisition and conservation projects. Former Secretary of Interior, David Bernhardt, under President Trump, had issued a Secretarial Order that allowed local governments and the States to veto a land acquisition project proposed through the LWCF. However, on February 11, 2021, the Acting Secretary appointed by President Biden revoked that order. Now, land acquisitions can be aggressively pursued without interference from the State or local communities directly impacted.

E&E News reported this policy shift as follows:

*Critics said this move [the Bernhardt Order] would have prevented conservation efforts in states where more conservative leaders are sensitive about losing too much private land...* ("Biden dumps Trump's LWCF changes, revives urban grants," February 11, 2021) (Emphasis added)

Many States in the U.S. are comprised predominantly of private land and, as a result, have some of the most productive, ecologically diverse

areas in the nation, which proponents of 30 x 30 would arguably like to have. That the critics were concerned Bernhardt's Order would have prevented them from acquiring these lands where presumably private property rights are protected, should alarm every landowner.

Additionally, LWCF monies are to prioritize projects and acquisitions near or adjacent to existing protected areas. That means those areas that already have large protected federal land holdings, or private lands with conservation easements, are primary target areas through the use of LWCF monies.

### 9. Will private land be targeted for the program?

The Biden Administration has not released specific targets it is considering for the program. However, the CAP report states that 60% of land in the contiguous 48 States is privately owned, but only 1% is permanently protected. They also conclude that "more than three-quarters of the natural area that the United States lost in the contiguous 48 states from 2001 to 2017 was on private lands." (Page 11). This suggests efforts will be made to move private lands into conservation programs that could lead to permanent protection.

Again, they reiterate the call to work with private landowners to conserve the land. But now that they have denied States and local governments the ability to oppose land acquisitions under LWCF, it is foreseeable that regulatory pressures and conservation incentive programs will be advanced to move lands towards permanent protection.

## Fact Sheet (continued)

### 10. Are federal lands a primary target for the program?

It is likely that a substantial portion of the land and water that will be preserved will come from the land owned by the federal government in the 11 contiguous western states and Alaska.

As stated earlier, the LWCF seeks to acquire lands that are near or adjacent to areas already under permanent protection, creating the core reserves and connected corridors environmental activists have long been advocating for. This makes the federal lands bordering areas such as national parks, national monuments, wilderness areas, and refuges a likely candidate. Additionally, private lands that border protected areas, such as inholdings, are also on the table.

### 11. Is there legislation to authorize the 30 x 30 program?

Environmental advocacy groups are pressing Congress to incorporate the 30 x 30 agenda into bills related to land and ocean management, as well as appropriations. E & E News reported on this effort:

*“Advocates involved in advancing the 30x30 effort cautioned behind the scenes again and again that the end result will not be a single, sprawling piece of legislation.*

*‘It may in some ways be akin to taking action on climate change,’ said [Alex] Taurel [conservation program manager at the League of Conservation Voters].*

*‘There’s not one law that will exactly tackle that crisis or get us to 100% clean energy. It’s going to be a mix of things.’*

*In addition to the farm bill, appropriations measures and infrastructure and stimulus packages, individual bills being eyed for 30x30 contributions include the ‘Recovering America’s Wildlife Act,’ which would authorize new funding to protect endangered habitats.” (“Biden embraces ambitious conservation plan. Will Congress?” E & E Daily, January 28, 2021).*

The U.S. House Select Committee on the Climate Crisis issued a report last session with recommendations on how to implement the 30 x 30 agenda. Among calling for a revision of existing land management laws, the Majority Staff Report also signaled using existing tools:

*“Congress should prioritize conserving designated lands and waters through high-value protection designations and avoid designations that keep lands and waters open to industrial and extractive uses. On lands, this 30x30 effort should include incentives for high-quality conservation on private lands; encourage cross-jurisdictional collaboration at a landscape level with states, tribes, and local governments; expand the number and size of national parks, national monuments, and national wildlife refuges on public lands; establish wildlife corridors; and protect wilderness-quality lands managed by the Bureau of Land Management (BLM) and the U.S. Forest Service (USFS). DOI and other land management agencies should maintain protective measures for current Wilderness Study Areas; these areas should be a priority for congressional wilderness designation.” (“Solving the Climate Crisis,” Majority Staff Report, US House Select Committee on the Climate Crisis, June 2020)*

## Fact Sheet (continued)

### 12. Will the Administration work with landowners to implement the program?

While there is language in the CAP report, the House and Senate Resolutions, and the Executive Order stating the intent is to work with landowners and local representatives, there is no direction on how this will be carried out. Section 216 of the Executive Order simply states the intent as follows:

*“Sec. 216. Conserving Our Nation’s Lands and Waters. (a) The Secretary of the Interior, in consultation with the Secretary of Agriculture, the Secretary of Commerce, the Chair of the Council on Environmental Quality, and the heads of other relevant agencies, shall submit a report to the Task Force within 90 days of the date of this order recommending steps that the United States should take, working with State, local, Tribal, and territorial governments, agricultural and forest landowners, fishermen, and other key stakeholders, to achieve the goal of conserving at least 30 percent of our lands and waters by 2030.”*

Although this language sounds promising, the first action taken to implement the program has been to prevent State and local governments from opposing the federal acquisition of land by revoking the Bernhardt Secretarial Order. States, local governments, and stakeholders should hold the President to his word and insist on having a significant say in the design and management of the program.

### 13. What is the next step in implementing the program?

The EO directs the Department of Interior to lead the other relevant federal departments to provide a report within 90 days of the signing of the Order that sets forth the steps necessary to achieve the objective. However, it is clear from the new LWCF Secretarial Order that the agencies are already taking aggressive steps to remove barriers that might prevent them from successfully achieving their agenda.

#### Key Documents:

Executive Order 14008, “Tackling the Climate Crisis at Home and Abroad” (86 Fed. Reg. 7,619), signed January 27, 2021

Department of Interior, Fact Sheet: President Biden to Take Action to Uphold Commitment to Restore Balance on Public Lands and Waters, Invest in Clean Energy Future, January 27, 2021

“How Much Nature Should America Keep,” Center for American Progress, August 2019

“Solving the Climate Crisis,” Majority Staff Report, US House Select Committee on the Climate Crisis, June 2020

# LIBERTY MATTERS NEWS SERVICE

REPORTING ISSUES IMPACTING PROPERTY RIGHTS

## Fifteen Governors Take Stand Against 30 x 30

(LMNS April 21, 2021) Fifteen Governors signed a joint letter noticing President Biden that section 216 of the Climate Crisis Executive Order (14008), to conserve 30 percent of America's lands by 2030, "infringes on the sovereignty of the states and rights of the citizens."

Led by Nebraska's Pete Ricketts, who was the first Governor to oppose 30 x 30, the letter was signed by the Governors of Alabama, Alaska, Arizona, Arkansas, Idaho, Iowa, Mississippi, Montana, North Dakota, Oklahoma, South Dakota, Tennessee, Texas and Utah.

Representing both federal land and private land states, the Governors have united to defend State sovereignty and private property rights. They state:

*"Some of us govern western states with massive amounts of lands in the categories mentioned above or other federal designations that should be considered as "conserved." We are deeply concerned about any effort to enlarge the federal estate or further restrict the use of public lands in our states.*

*And even for those of us leading states without swaths of federal land, we oppose any increase in land use restrictions on lands under our state jurisdiction. Assuming there is some authority which would allow the program, obtaining the 30 percent goal from state or private lands would require your Administration to condemn or otherwise severely limit the current productive uses of such lands, infringing on the private property rights of our citizens and significantly harming our economies."*

The Governors included a list of detailed questions as to how the program would be implemented and noted that very little information has been shared with the States. They note: *"It is precisely because we depend on our lands to be available for future generations to enjoy and*

*use, without greater input into this initiative, we must resist implementation of the 30 x 30 program."*

## House Resource Republican Members Admonish Administration

(April 14, 2021) In response to the 62 members of the U.S. House and Senate letter opposing 30 x 30 and requesting a full briefing on the proposal (letter dated March 16, 2021), the White House finally provided Congressional staff members with a briefing that included a short ten minute presentation and a round of questions.

While Congressional Staff focused on asking specifics about the program, the White House indicated these decisions have yet to be made. Very little, if any new information has been conveyed to Congress, which led to a sharply worded letter signed by every Republican member of the House Resources Committee. In its opening paragraph, the Congressmen note:

*"Administration officials, however, deflected questions, provided vague responses, or simply acknowledged inquiries as 'really hard question[s].' The continued lack of information heightens concern from our constituents that the Administration will use the 30 by 30 initiative to facilitate a radical federal land and water grab."*

After pointing out that the White House staff failed to answer basic questions such as how "conservation" would be defined, what lands would be counted towards the effort, and how private land conservation would be measured, they questioned how the Administration could have endorsed specific pieces of legislation as meeting the 30 x 30 goal.

*"Despite the fact that these basic questions could not be answered during the engagement session, in February the Administration released a Statement of Administration Policy endorsing H.R. 803, the Protecting America's Wilderness and Public Lands Act.*

# LIBERTY MATTERS NEWS SERVICE

REPORTING ISSUES IMPACTING PROPERTY RIGHTS

*The Administration's endorsement stated that as 'consistent with the recommendation of scientists that . . . the Nation must pursue a goal of conserving at least 30 percent of U.S. lands and ocean by 2030.' It is extremely concerning that the Administration knew enough about what was "consistent" with 30 by 30 to endorse legislation being considered by the House of Representatives that would limit multiple-use and create millions of acres of new wilderness, yet did not know enough to answer rudimentary inquiries at a staff-level briefing."*

Formal authorization for the 30 x 30 program must come from Congress, which has the sole authority to manage federal lands. Although the lack of transparency on 30 x 30 should be a bipartisan concern, to date, no Democrat Representatives, Senators or Governors have objected to the 30 x 30 program.

## Nebraska and Kansas AG's Warn Biden Administration of Federal Overreach

(LMSN April 13, 2021) On April 8, 2021, the Nebraska and Kansas State Attorneys General co-signed a letter to the Secretary of Interior stating that they are prepared to defend their state's and landowners' property rights from the 30 x 30 program.

The Attorneys General emphasized that they are closely watching the Administration's efforts to implement 30 x 30 and are ready to defend the rights of their states and its citizens, if necessary.

*"This 30 by 30' provision in the Executive Order appears to represent yet another federal overreach into private property rights and state and local authority. America does not have, nor does it want, a centrally planned economy. Rest assured, we will be closely monitoring the actions taken in response to this presidential directive and will take action as necessary to protect private property rights and the role of states in land and water management decisions."*

Norman James, an attorney with Fennemore Craig, points out that the states are on strong footing, especially in light of the Supreme Court's recognition of the rights of states to regulate land and water uses. One example is *Solid Waste Agency of Northern Cook County v. U.S. Army Corps of Engineers*, 531 U.S. 159 (2001). That decision addressed EPA and the Corps of Engineers interpretation of "waters of the U.S." under the Clean Water Act, which extended federal jurisdiction to intrastate waters used by migratory birds.

The court, in holding that the agencies had exceeded their authority, found that the rule would interfere with the states' traditional powers over land and water use: "[P]ermitting respondents to claim federal jurisdiction over ponds and mudflats falling within the 'Migratory Bird Rule' would result in a significant impingement of the States' traditional and primary power over land and water use."

The AG's letter is a significant development. Instead of waiting for the Biden Administration to provide details on how it intends to reach the 30 percent goal, the AG's are already asserting their commitment to defend the constitutional limitations placed on the federal government and protect the rights of state and local governments to decide how land and water may be used.

## Local Government Groundswell Opposing 30 x 30 Grows

(April 25, 2021) Counties across the five states of Colorado, Nebraska, Kansas, Idaho, Nevada, and South Dakota have now passed resolutions opposing 30 x 30. Lead by Garfield County, Colorado, which passed the first Resolution on February 16, 2021, counties, soil and water conservation districts and regional government associations have begun the process of adopting policies opposing the 30 x 30 program. To see who is on the map, go to <https://fight30x30.americanstewards.us/passed-resolutions>.

# Resources



a 501(c)(3) non profit organization dedicated to protecting property rights.

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To receive updates go to our website to subscribe to the **Liberty Matters News Service**

## How do we fight the 30 x 30 program?

- > **We educate:** Elected leaders, our friends and neighbors. Share this Guide and the Resolution Appendix with your elected officials and make sure they know where you stand. It is vital that you support their efforts to oppose the program on your behalf.
- > **We speak out:** In public meetings and in the press. Send letters to the editor of your local and regional papers. Support the positive articles and challenge the ideas of those who are pushing the 30 x 30 agenda.
- > **We prepare:** Review the existing land use policies of your counties and special district, and, if necessary update plans with policies that protect property rights and the productive uses of land.
- > **We coordinate:** Help your local governments implement coordination with the federal agencies, which gives your local bodies a seat at the table and path to require conflicts with local policies be resolved. (Go to <https://americanstewards.us/coordination/> for more information)
- > **We stand together.** When programs are pushed to restrict lands in your area, stand with your neighbors in opposition. When programs are pushed at the national level, answer the calls to action to stop authorization of the program. Join American Stewards and sign up for the Liberty Matters News Service to stay informed and ready to mobilize.

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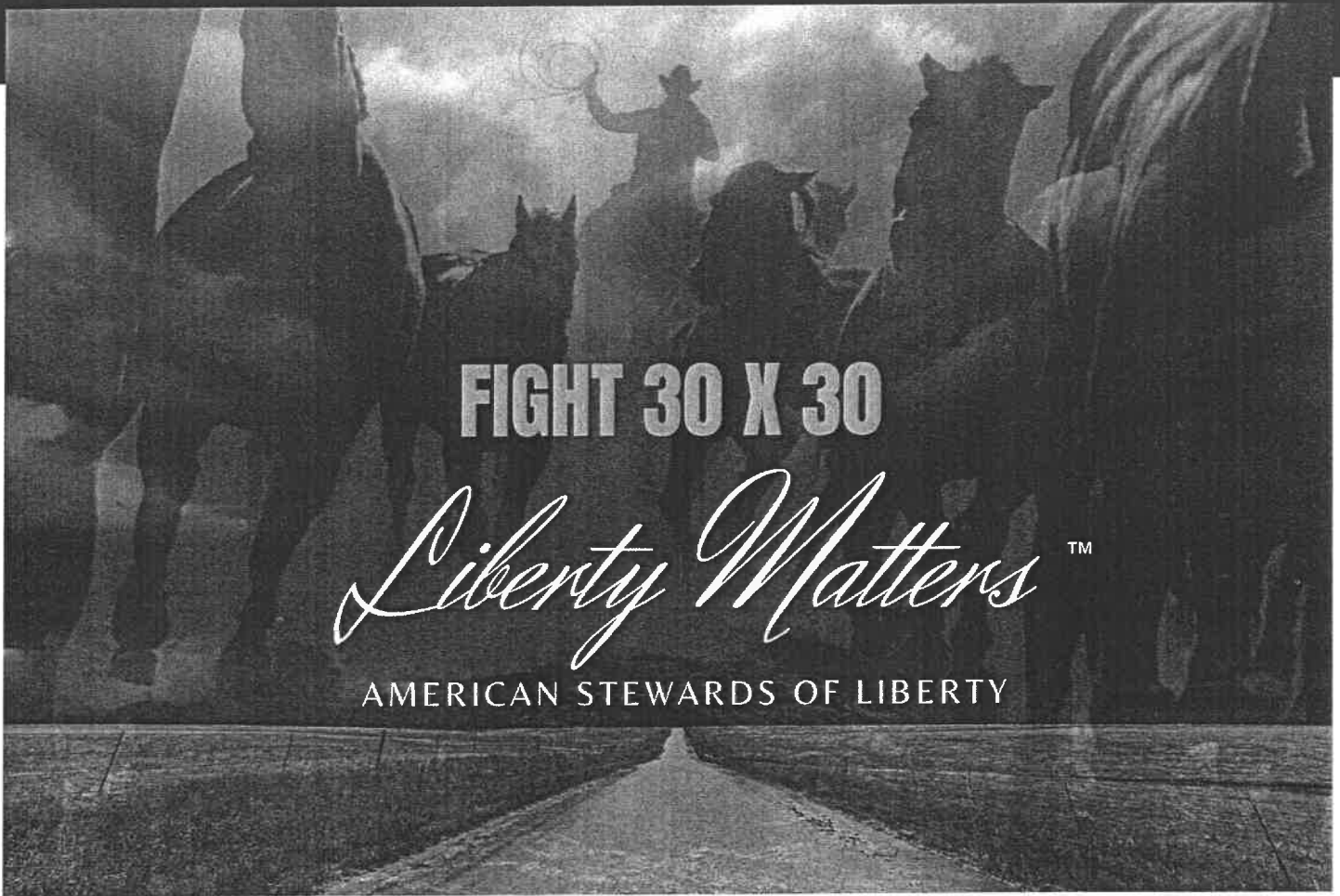
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# CONSERVING AND RESTORING AMERICA THE BEAUTIFUL

2021

*A preliminary report to the National Climate Task Force  
recommending a ten-year, locally led campaign to conserve and  
restore the lands and waters upon which we all depend, and  
that bind us together as Americans.*

## Represented Agencies



**U.S. Department of the Interior**



**U.S. Department of Agriculture**



**U.S. Department of Commerce**



**Council on Environmental Quality**

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# Envisioning America the Beautiful

“Positive, bipartisan, community-driven conservation efforts are already happening in our community. I pledge to continue to pull stakeholders together—recognizing this goal will take action at the neighborhood, community, state, and national level. Together, we can and must protect nature for generations to come.”—**Letter from more than 70 mayors**

“...We support 30 by 30 policies that recognize hunting and fishing as well-managed and sustainable activities that are in harmony with other management goals. Maintaining the sense of connection to our abundant resources and unrivaled natural beauty that these activities provide is essential to ensuring we have natural resource and biodiversity stewards for the next century, just as we have had in the past.”—**Hunt Fish 30x30**

“We view the intent of...30 by 30...as an opportunity to build durable conservation, outdoor recreation, equitable access to the outdoors, and climate resiliency outcomes that are crucial to our industry and our constituents.”—**Outdoor Alliance, Outdoor Industry Association, The Conservation Alliance**

"All communities should have equitable access to nearby green space, the ability to reach it, and features that honor and welcome diverse languages, inclusive histories, and uses of parkland. Natural areas and natural resources should be managed inclusively and locally, reflecting the communities they serve, with co-management by Indigenous and tribal nations."—**Hispanic Access Foundation**

“Traditional mechanisms of land protection like permanent acquisition, easement or federal designation will rightfully play a role in achieving 30 by 30. At the same time, over-reliance on these tools, or an insistence that these mechanisms are the only way to protect land fails to recognize the contributions to conservation of those already on the land. Working landscapes are the cornerstones of communities and functional ecosystems in the West. They are disappearing and taking nature with them as they go.”—**Western Landowners Alliance**

“...the Council stands ready to assist the Administration in implementing the Executive Order and engaging impacted native communities. This includes promoting fishing practices in line with sustainability and local island culture, supporting international agreements, protecting essential habitat, developing underutilized or underrepresented fisheries, allow fair and equitable access to participate in management processes, promoting a ‘bottom-up’ approach to resource management, and optimizing sustainable use of resources through its management plans.”—**Western Pacific Regional Fishery Management Council**

“We’re working to ensure 30x30 is built on the needs of the people – those who live closest to, and are most dependent on, these lands and waters, as well as those who have been disproportionately burdened by nature loss and lack of access to the benefits of nature. We must also ensure that what we protect is preserved as a network of linked habitat, including both large-scale landscapes and small parks, so species are able to migrate and otherwise move around in response to climate change and other shifts.”—**The Wilderness Society**

## CONSERVING AND RESTORING AMERICA THE BEAUTIFUL

“Tribal Nations are key to the success of the 30x30 policy initiative in the U.S. as they are intrinsically linked, presently and historically, to existing and prospective protected areas. Tribal Nations are the original stewards of these lands and waters and have been the most effective managers and protectors of biodiversity since time immemorial....The 30x30 policy serves as a vitally important opportunity to safeguard the environment, Tribal cultural values, strengthen the Nation-to-Nation relationship, and uphold Tribal sovereignty and self-determination.”—**Letter from Tribal Leaders and Tribal organization leaders**

“...our nation’s farmers, ranchers, and foresters [are] essential allies in the effort to reach the 30x30 goals for biodiversity conservation and climate mitigation. The lands that they manage are critical for wildlife habitat, carbon sequestration, food security, clean water, and rural prosperity....To be successful, these policies must embrace USDA’s legacy of voluntary, incentive-based, and locally led conservation and be strategically targeted.”—**American Farmland Trust**

"Protecting public lands and increasing representation, meaningful participation, quality, and access to the outdoors must go hand in hand. President Biden's recent commitment to '30x30' is an important step in that direction. Conserving more public lands and rivers will give more Black people a chance to reconnect and revel in nature. Protecting lands and waters near Black communities will also help ensure that Black people have cleaner air to breathe and safer drinking water. Our planet needs our collective stewardship."—**Outdoor Afro**

“To succeed requires better science and large-scale spatial planning to identify, conserve, restore and protect climate-resilient habitats. It must include sustainable resource management backed by robust public policies and funding to address systemic changes in different geographies and communities.”—**The Nature Conservancy**

“Counties recognize that comprehensive land use planning and growth management are central to our social and economic stability. How we use our land directly affects our ability to accommodate development, protect valuable natural resources, minimize pollution, preserve the cultural and historical character of our community, and maintain a high quality of life for current and future residents.”—**Chair of National Association of Counties’ Environment, Energy and Land Use Steering Committee**

"We applaud this ambitious goal and the attention it brings to the power of nature-based climate solutions. Natural resource professionals are key allies in tackling climate change and improving the overall health and resilience of ecosystems across public and private lands."—**Society of American Foresters, Association of Consulting Foresters, Society for Range Management, The Wildlife Society**

“By protecting at least 30% of the U.S. ocean by 2030—a commitment that is supported by four out of five American voters—the U.S. can ensure that our coastal communities and economies thrive, that our ocean life is protected, and that our ocean is given a chance to adapt to climate change and ocean acidification.”—**National Ocean Protection Coalition**

“Comprised of both land sector practitioners and senior advisors to the governors, the U.S. Climate Alliance would welcome the opportunity to support federal 30x30 efforts by facilitating sustained collaboration with the states – at a technical and political level – to inform robust, integrated federal and state 30x30 strategies.”—**U.S. Climate Alliance, representing a bipartisan coalition of two dozen U.S. governors**

# Letter to America

As we write this, America is engaged in an all-hands-on-deck effort to defeat a deadly pandemic and tackle the climate crisis. We are proud to be a part of a team that is delivering relief to families in need, helping businesses weather the economic storm, and ensuring that millions of Americans receive vaccine shots each day.

The road to a full recovery remains steep, but President Biden is determined to lead America to new heights. He has laid out a vision and a plan for building back better that will repower America with clean energy, reduce greenhouse gas emissions at home and abroad, create millions of good-paying jobs, and—importantly—conserve and restore the lands and waters that support and sustain us.

President Biden has challenged all of us as Americans to join together in pursuit of a goal of conserving at least 30 percent of our lands and waters by 2030. The ambition of this goal reflects the urgency of the challenges we face: the need to do more to safeguard the drinking water, clean air, food supplies, and wildlife upon which we all depend; the need to fight climate change with the natural solutions that our forests, agricultural lands, and the ocean provide; and the need to give every child in America the chance to experience the wonders of nature.

The President's national conservation goal also provides an opportunity to better honor and support the people and communities who serve as stewards of our lands and waters. Rather than simply measuring conservation progress by national parks, wilderness lands, and marine protected areas in the care of the government, the President's vision recognizes and celebrates the voluntary conservation efforts of farmers, ranchers, and forest owners; the leadership of sovereign Tribal Nations in caring for lands, waters, and wildlife; the contributions and stewardship traditions of America's hunters, anglers, and fishing communities; and the vital importance of investing in playgrounds, trails, and open space in park-deprived communities. The President's challenge is a call to action to support locally led conservation and restoration efforts of all kinds and all over America, wherever communities wish to safeguard the lands and waters they know and love. Doing so will not only protect our lands and waters but also boost our economy and support jobs nationwide.

The central recommendation of this report, which we submit to the National Climate Task Force, is that the pursuit of a decade-long national conservation effort be faithful to eight core principles. These principles—which include a commitment to collaboration, support for voluntary and locally led conservation, and honoring of Tribal sovereignty and private property rights—are essential ingredients to building and maintaining broad support, enthusiasm, and trust for this effort. These principles are also indispensable to achieving durable outcomes that meaningfully improve the lives of Americans.

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This report is only the starting point on the path to fulfilling the conservation vision that President Biden has outlined. Where this path leads over the next decade will be determined not by our agencies, but by the ideas and leadership of local communities. It is our job to listen, learn, and provide support along the way to help strengthen economies and pass on healthy lands, waters, and wildlife for generations to come.

Sincerely,



Deb Haaland  
Secretary of the Interior



Thomas J. Vilsack  
Secretary of Agriculture



Gina M. Raimondo  
Secretary of Commerce



Brenda Mallory  
Chair, Council on Environmental Quality

# Introduction

This report and the recommendations that follow are anchored in a simple truth: nature is essential to the health, well-being, and prosperity of every family and every community in America.

Since before America's founding, the health and productivity of the continent's lands and waters supported an abundance of human life and activity. From the bounty of the Great Plains and vast coastal forests to the high deserts of the Southwest and beyond, Native peoples built some of the most enduring and advanced civilizations on Earth. Many hundreds of Indian Tribes lived sustainably on the lands for millennia.

The promise of arable and productive land fueled centuries of migration to America's shores, bringing fortune-seekers and refugees who sought a better life, and also millions of women, men, and children who were captured and forced into generations of slavery and oppression. As the Industrial Age dawned, the new nation's coal, oil, minerals, and timber powered fast-growing industries. America's rich seas—and the cod, salmon, lobster, and other seafood they supplied—became the engine for the most productive and profitable fisheries on the planet. Farmers, ranchers, and forest owners have built vibrant rural economies that supply food and fiber to the world, while also developing strong and lasting stewardship traditions that are a proud cornerstone of America's conservation heritage.

Over the past century, the breathtaking beauty of the American landscapes and coastlines emerged as their own economic engine, attracting visitors from around the globe to the Grand Canyon, Yellowstone, and the country's unparalleled parks, monuments, and public lands and waters. Outdoor recreation contributes an estimated \$460 billion to the nation's economy, with mayors and local leaders recognizing parks, beaches, and open spaces as indispensable infrastructure for livable and prosperous communities, for purifying air and drinking water, and in defending against the impacts of climate change.<sup>1</sup>

Often, our nation's lands and waters have been venues of struggle and injustice. For well over a century, the U.S. Government waged war against Native peoples, taking their lands, killing their sacred wildlife, implementing brutal assimilation policies, and making and breaking promises. The horrors of the Civil War are still etched in the American landscape, reminders of the costs and consequences of slavery, racism, and division.

At their best, however, America's lands and waters are places where Americans find unity and forge common bonds. Over the past year, in particular, America the Beautiful has been a source of strength, comfort, and inspiration for a nation battling a deadly pandemic. Parks, playgrounds, riverfronts, and open spaces offered refuge to families seeking fresh air and a safe place to unwind.

The past year has deepened the love and appreciation that many people in our country feel for nature, and for the work that past generations have done to conserve natural places and wildlife for us to enjoy. It has also, however, brought into focus three problems that threaten the lands, waters, and wildlife upon which we depend:

- **The disappearance of nature:** Both globally and nationally, scientists are sounding the alarm about a catastrophic extinction crisis that threatens the biodiversity of our planet and the

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health of the natural systems that supply our food, water, and other resources.<sup>2</sup> In the U.S., approximately 12,000 wildlife species need conservation assistance to avoid the threat of extinction.<sup>3</sup> The disappearance of bees and other pollinators is reducing crop yields and threatens food security.<sup>4</sup> Already, there are three billion fewer birds in North America than there were 50 years ago.<sup>5</sup> Critical ocean habitats are declining, including an estimated 90 percent loss of live corals in the Florida Keys over the past 40 years and up to a 90 percent loss of bull kelp off of the northern coast of California in less than 10 years.<sup>6</sup> Roughly half of the riparian ecosystems and wetlands in the lower 48 States have already been lost, while more than 17,000 square miles of rangeland and farmland were lost to development or fragmented in the last two decades.<sup>7</sup>

- **Climate change:** The nature crisis is exacerbated by climate change, which is rapidly altering ecosystems on land and water. Ocean waters are warming, causing sea level rise, species migration, and altering circulation patterns.<sup>8</sup> Ocean acidification and deoxygenation due to climate change pose significant threats to many marine species that sustain ocean life as we know it, such as seagrasses, krill, and corals.<sup>9</sup> Climate change is contributing to historic droughts and floods, more frequent and intense wildfires and natural disasters, and the spread of invasive species.<sup>10</sup> The impacts of climate change on habitat are forcing some wildlife to new areas to survive, while squeezing other species closer to extinction.<sup>11</sup> These trends are predicted to continue, disrupting the balance of nature across the country.
- **Inequitable access to the outdoors:** As a result of discrimination and segregation in housing, transportation, conservation, and natural resource policy, communities of color and low-income communities have disproportionately less access to nature's benefits, such as clean water, clean air, and access to nature.<sup>12</sup> These same communities, meanwhile, shoulder a disproportionate share of the costs of nature's decline, including more pollution nearby, loss of subsistence fishing and hunting, and encroaching industrial development.<sup>13</sup> An estimated 100 million Americans do not have a park within a ten-minute walk of their home.<sup>14</sup> In too many neighborhoods and communities across America, families are finding too few close-to-home opportunities to safely enjoy the outdoors.

Together, these three issues pose grave risks to the abundance, resilience, and accessibility of the natural resources that are at the foundation of America's economy and well-being. These challenges, however, also present opportunities. Restoring forests to a more resilient condition creates jobs and reduces the threat of catastrophic wildfire. Restoring and maintaining healthy marine ecosystems supports fisheries and recreation. Building and improving parks in underserved neighborhoods improves public health, reduces temperatures on hot days, and creates joy and opportunity. Providing incentives for voluntary conservation practices rewards ranchers and farmers for being good stewards of working lands, waters, and wildlife habitat.

As the country works to recover and rebuild from the coronavirus pandemic and fully address the climate crisis, now is the time to develop and pursue a locally led, nationally scaled effort to conserve, connect, and restore the lands, waters, and wildlife upon which we all depend. The America the Beautiful campaign recommended and outlined by this report is inspired by President Biden's ten-year conservation challenge, builds on the nation's proud and collaborative stewardship traditions, and strives to give every person in America—present and future—the chance to experience the freedoms, joys, bounties, and opportunities that the nation's rich and

vibrant lands and waters provide. Rising to meet this conservation challenge will improve the nation's resilience against climate change and strengthen the foundation of America's economy.

## President Biden's Challenge

President Biden and Vice President Harris wasted no time in mobilizing their administration to confront the environmental challenges of our time, and to harness the economic opportunities that will come from addressing them.

On January 27, 2021, President Biden signed Executive Order 14008, *Tackling the Climate Crisis at Home and Abroad*, which launched an all-of-government effort to confront climate change, repower America's economy with clean energy, and create millions of jobs. The President's directive articulates a clear and powerful vision for the role that the nation's lands and waters can play in achieving these goals:

*It is the policy of my Administration to put a new generation of Americans to work conserving our public lands and waters. The Federal Government must protect America's natural treasures, increase reforestation, improve access to recreation, and increase resilience to wildfires and storms, while creating well-paying union jobs for more Americans, including more opportunities for women and people of color in occupations where they are underrepresented. America's farmers, ranchers, and forest landowners have an important role to play in combating the climate crisis and reducing greenhouse gas emissions, by sequestering carbon in soils, grasses, trees, and other vegetation and sourcing sustainable bioproducts and fuels. Coastal communities have an essential role to play in mitigating climate change and strengthening resilience by protecting and restoring coastal ecosystems, such as wetlands, seagrasses, coral and oyster reefs, and mangrove and kelp forests, to protect vulnerable coastlines, sequester carbon, and support biodiversity and fisheries.<sup>15</sup>*

The President's directive recognizes the opportunities that America's lands and waters offer and outlines a historic and ambitious challenge to the nation. The U.S. should aim to conserve "at least 30 percent of our lands and waters by 2030."<sup>16</sup> This challenge is the first-ever national goal for the stewardship of nature in America. Notably, the President's challenge specifically emphasizes the notion of "conservation" of the nation's natural resources (rather than the related but different concept of "protection" or "preservation") recognizing that many uses of our lands and waters, including of working lands, can be consistent with the long-term health and sustainability of natural systems. The 30 percent goal also reflects the need to support conservation and restoration efforts across all lands and waters, not solely on public lands, including by incentivizing voluntary stewardship efforts on private lands and by supporting the efforts and visions of States and Tribal Nations.

The goal of conserving 30 percent of lands and waters by 2030 echoes the recommendations of scientists who encourage world leaders to work together to conserve or restore a substantial portion of our planet to stem the extinction crisis, safeguard water and food supplies, absorb carbon pollution, and reduce the risks of future pandemics and other global health emergencies.<sup>17</sup> As a long-standing global leader in conservation, the U.S. is among the top four countries in the world in the amount of remaining intact natural lands, has already established marine protected areas in approximately one quarter of U.S. waters, has a strong stewardship tradition on working

lands among ranchers, farmers, and forest owners, and has been a pioneer in the management of fish and wildlife.<sup>18</sup> By supporting and accounting for existing and future conservation of public lands and waters, as well as collaborative and voluntary conservation efforts on working lands, Tribal lands, and State, local, and private lands, the U.S. is well positioned to achieve a 30 percent goal over the next decade.

Recognizing America's long-standing leadership in the conservation of our land, water, and wildlife, President Biden's E.O. 14008 directs the administration to develop and pursue strategies that reflect our nation's perspectives and priorities. In particular, E.O. 14008 directs the Secretary of the Interior—in coordination with the Secretary of Agriculture, the Secretary of Commerce, and the Chair of the Council on Environmental Quality—to deliver this report to the National Climate Task Force with input “from State, local, Tribal, and territorial officials, agricultural and forest landowners, fishermen, and other key stakeholders.”<sup>19</sup> It also establishes the need for clear and transparent principles to steer the work, stating “the report shall propose guidelines for determining whether lands and waters qualify for conservation, and it shall establish mechanisms to measure progress toward the 30-percent goal.”<sup>20</sup>

This report is a first step toward developing a national conservation effort that reflects the President's ambition, his determination to combat the climate crisis and address environmental injustice while also growing our economy, and his commitment to listening, learning, and supporting the extraordinary conservation work that is already underway across America.

## Early Listening and Learning

Since the issuance of E.O. 14008, the U.S. Department of the Interior (DOI), U.S. Department of Agriculture (USDA), National Oceanic and Atmospheric Administration (NOAA) within the U.S. Department of Commerce, and Council on Environmental Quality (CEQ) have gathered input from a wide range of stakeholders on how to develop an ambitious and inclusive national conservation effort that honors America's conservation traditions. Senior agency officials participated in conversations with and received input from Tribal leaders, governors and their staff, Members of Congress and their staff, county officials, State elected officials, State fish and wildlife agencies, leaders on equity and justice in conservation policy, environmental advocacy organizations, hunting and fishing organizations, farming and ranching organizations, trade associations, forestry representatives, outdoor recreation businesses and users, the seafood industry, and others. The outreach conducted included virtual meetings and listening sessions, and a review of written letters and submissions.

This report is also informed by efforts in several states that are already moving forward with—or are laying the groundwork to pursue—their own conservation goals. California is embarking upon a stakeholder engagement process to inform its goal to conserve 30 percent of lands and coastal waters in California by 2030.<sup>21</sup> The Maine Climate Council added a goal of conserving 30 percent of the land in Maine by 2030 in its comprehensive climate change plan.<sup>22</sup> Hawaii launched an effort that focuses on effective management of 30 percent of nearshore waters and priority watershed forests by 2030.<sup>23</sup> Legislation has been introduced in South Carolina, New York, Nevada, and Michigan to pursue similar pathways.<sup>24</sup> More than 70 mayors from across the nation have written

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in support of locally led conservation efforts in pursuit of conserving 30 percent of our nation's lands and waters by 2030.<sup>25</sup>

In gathering input to inform this report and its preliminary recommendations, some common perspectives and values emerged across a broad range of stakeholders. There was, for example, universal appreciation of the value of America's lands and waters—in the form of working farms, ranches, and forests; freshwater and saltwater fishing areas; native hunting grounds; riparian habitats; wildlife refuges; urban parks; and more. Stakeholders described a feeling of responsibility to pass these lands and waters, traditions, cultures, and opportunities in the outdoors along to future generations.

Stakeholders also universally emphasized the importance of ongoing dialogue, engagement, and collaboration in developing approaches for conserving America's lands and waters. There was a recognition that many Americans, including communities of color, low-income communities, and Tribal nations, have often been excluded from conservation, development, and natural resource decisions and investments. There was also an emphasis on the importance of science in guiding good land and ocean management decisions, and of the value, breadth, and effectiveness of many existing conservation tools. Stakeholders across the board—from agricultural and fishing organizations to leaders who focus on equity and justice in conservation policy—also generously offered to provide ongoing input over the coming years to help guide effective, equitable, and enduring outcomes.

There were several areas in which stakeholders offered divergent perspectives or raised important questions and concerns. There were differing views, for example, of how broadly or narrowly to define “conservation” and how to measure progress toward a 2030 conservation goal. There were concerns raised about the impacts of conserving lands and waters on future abilities to mine critical minerals, conduct active forest management, harvest fish, and other activities—important considerations that underscore the value of making balanced land and ocean management decisions through public processes that are informed by the best available scientific information and accurate maps. Other discussions with stakeholders indicated the importance of working collaboratively with private landowners, Tribal Nations, State agencies, fishing communities, and others, and the need to affirm that private property rights will be honored and protected.

Input from stakeholders also conveyed important regional, State, and local considerations. Because Federal agencies manage significant expanses of public lands in the West, the Federal Government's conservation efforts and resources have, historically, been more focused on that region. Elected officials from Alaska, for example, noted that no State currently has more protected public lands. Ocean stakeholders also noted that many of the nation's marine protected areas are located in the Western Pacific. The comments spoke to a need to recognize the unique blend of priorities, threats, conservation tools, and opportunities across regions and ecosystem types, such as through the voluntary efforts of ranchers who are conserving the prairies and wetlands of the Midwest, forest owners who are conserving the rich biodiversity of the Southeast, and fishers who are conserving important fish habitats in the Pacific Northwest. Finally, the early listening and learning conducted for this report underscored the extraordinary depth of experience and passion the U.S. has demonstrated in stewarding the nation's natural resources, across regions, states, and stakeholders. This knowledge, ingenuity, and commitment offer great promise that the nation can, over the next decade, make great strides toward the President's challenge to conserve and restore the health, productivity, and connectedness of the lands and waters upon which every community depends.

# Principles for a Locally Led Effort to Conserve and Restore America the Beautiful

Decades of land and water stewardship by ranchers, farmers, fishers, hunters, private property owners, conservation organizations, Tribal Nations, territories, State and local governments, and others have demonstrated that the most effective and enduring conservation strategies are those that reflect the priorities, needs, and perspectives of the families and communities that know, live, work, and care for the lands and waters.

Science can provide information about the places that are most rich in wildlife, that store the most carbon, or that are most rare or imperiled, but data alone should not be the sole guide or measure of success for how the nation protects, conserves, or restores its lands and waters. While the U.S. has a remarkable record of success in safeguarding iconic lands, species-rich waters, and at-risk wildlife, the Federal Government has also caused pain along the way: dispossessing Tribal Nations and Indigenous people of their lands and infringing upon their subsistence rights; evicting private landowners to create national parks; imposing segregationist policies on public lands and beaches; ignoring the contributions of communities of color and underrepresented communities in the preservation of national resources; and more. A renewed national commitment to land and water conservation can and must strive to honor the needs and priorities of all communities in America, help address the climate crisis, and help to strengthen the foundation of the nation's economy.

In pursuing the President's goal of conserving and restoring America the Beautiful, this report recommends adhering to eight key principles that will be critical to the success and durability of the effort. These equally important principles reflect a broad consensus of views and recommendations among the many stakeholders, agencies, and Tribes consulted in developing this report.

## Principle 1: Pursue a Collaborative and Inclusive Approach to Conservation

The spirit of collaboration and shared purpose should animate all aspects of America's nature conservation and restoration efforts over the next decade. The U.S. should seek to build upon the myriad examples where collaboration and consensus-building have led to significant conservation outcomes. Just last year, Congress passed the Great American Outdoors Act on a bipartisan basis, providing the single largest investment in public lands and waters in decades. In the Crown of the Continent in Montana, the northern Everglades in Florida, the Prairie Potholes of the upper Midwest and beyond, farmers, ranchers, and sportsmen and sportswomen have teamed up to conserve some of our nation's most cherished landscapes and watersheds. From Bristol Bay, Alaska to the Northwestern Hawaiian Islands to the coral reefs in the Gulf of Mexico, fishers, Indigenous communities, and local businesses have worked together to conserve the health and productivity of unparalleled marine resources.

## Principle 2: Conserve America's Lands and Waters for the Benefit of All People

The conservation and restoration of natural places in America should yield meaningful benefits in the lives of all Americans, and these benefits should be equitably distributed. The conservation value of a particular place should not be measured solely in biological terms, but also by its capacity to purify drinking water, to cool the air for a nearby neighborhood, to provide a safe outdoor escape for a community that is park-deprived, to help America prepare for and respond to the impacts of climate change, or to unlock access for outdoor recreation, hunting, angling, and beyond. Centering this effort on people also means recognizing the oversized contributions that farmers, ranchers, forest owners, fishers, hunters, rural communities, and Tribal Nations already make in safeguarding wildlife and open spaces for the benefit of the rest of the country, and therefore recognizing and encouraging these remarkable efforts.

## Principle 3: Support Locally Led and Locally Designed Conservation Efforts

Every community in the United States has its own relationship with nearby lands and waters, and every community is working in some way to conserve the places that matter the most to it. The Federal Government should do all it can to help local communities achieve their own conservation priorities and vision. Locally and regionally designed approaches can play a key role in conserving resources and be tailored to meet the priorities and needs of local communities and the nation.

Conservation and restoration efforts should also be regionally balanced. For example, instead of focusing land conservation efforts primarily on western public lands—as has been a past practice of Federal agencies—agencies should support collaborative conservation efforts across the country on private, State, local, Tribal, and territorial lands. Similarly, marine conservation efforts should reflect regional priorities and seek to achieve balanced stewardship across U.S. ocean areas.

## Principle 4: Honor Tribal Sovereignty and Support the Priorities of Tribal Nations

Tribal Nations have sovereign authority over their lands and waters, possess long-standing treaty hunting and fishing rights on and off reservations, and have many cultural, natural, and sacred sites on national public lands and the ocean. Efforts to conserve and restore America's lands and waters must involve regular, meaningful, and robust consultation with Tribal Nations. These efforts must respect and honor Tribal sovereignty, treaty and subsistence rights, and freedom of religious practices. Federal agencies should seek to support and help advance the priorities of American Indian, Alaska Native, Native Hawaiian, and Indigenous leaders, including those related to sustainable land management and the conservation of natural, cultural, and historical resources.

## Principle 5: Pursue Conservation and Restoration Approaches that Create Jobs and Support Healthy Communities

Conserving and restoring the nation's lands and waters can yield immense economic benefits.<sup>26</sup> A healthy ocean, for example, supports productive fisheries and vibrant working waterfronts. Reducing wildfire risks and restoring ecological balance to the nation's forests creates jobs in rural communities. Conserving water and restoring ecosystems supports the reliability of the water supply, resiliency to drought, and resistance to flooding. Conserving fish and wildlife habitat and improving access for hunting and fishing spurs the sale of gear, boats, travel, and outfitting. Creating more parks and tree cover in cities cools neighborhoods on dangerously hot days, saves money on utility bills, and improves human health and well-being. These are among the many ways that a locally driven, nationally scaled conservation campaign over the next decade can help lift America's economy, address environmental justice, and improve quality of life.

## Principle 6: Honor Private Property Rights and Support the Voluntary Stewardship Efforts of Private Landowners and Fishers

There is a strong stewardship ethic among America's fishers, farmers, ranchers, forest owners, and other private landowners. U.S. working lands and waters give our nation food and fiber and keep rural and coastal communities healthy and prosperous. They are also integral to conserving functioning habitats and connecting lands and waters across the country. Efforts to conserve and restore America's lands and waters must respect the rights of private property owners. Such efforts must also build trust among all communities and stakeholders, including by recognizing and rewarding the voluntary conservation efforts of private landowners and the science-based approaches of fishery managers. President Biden has recognized and honored the leadership role that farmers, ranchers, forest owners, and fishers already play in the conservation of the nation's lands, waters, and wildlife, and has made clear that his administration will support voluntary stewardship efforts that are already underway across the country's lands and waters. This commitment includes a clear recognition that maintaining ranching in the West—on both public lands and private lands—is essential to maintaining the health of wildlife, the prosperity of local economies, and an important and proud way of life.

## Principle 7: Use Science as a Guide

Scientists have made remarkable gains in understanding the complicated natural systems that support human communities, particularly in the face of climate change. Studies of the carbon sequestration potential of lands and the ocean; of biodiversity loss, ecosystem services, and the movement and migration of wildlife; and of air and water pollution are part of a large and growing body of scientific information that can help guide decisions about how the nation should manage, connect, and conserve its lands and waters. Conservation efforts are more successful and effective when rooted in the best available science and informed by the recommendations of top scientists and subject matter experts. Transparent and accessible information will increase shared understanding and help build trust among stakeholders and the public. The use of Indigenous and Traditional Ecological Knowledge can complement and integrate these efforts.

## Principle 8: Build on Existing Tools and Strategies with an Emphasis on Flexibility and Adaptive Approaches

The U.S. has long been a global innovator in natural resource conservation and stewardship, from inventing the idea of national parks to forging market-based strategies for slowing the loss of the nation's essential wetlands. Though President Biden's national conservation goal is ambitious, it can be achieved using the wide array of existing tools and strategies that Tribal Nations, territories, State and local governments, private landowners, non-profit organizations, fishing communities, Congress, and Federal agencies have already developed and deployed effectively. These tools range from grant programs for local parks and coastal restoration projects, to conservation programs on working lands, to the designation of locally crafted recreation and conservation areas on public lands and waters, to using the stakeholder-driven processes for marine fisheries management and sanctuary designations, among other examples. Agencies should support the flexible application of tools, innovation in designing new approaches, and, where appropriate, the use of adaptive management to help adjust to a changing climate, shifting pressures, and new science.

## Measuring Progress for Nature and People

Executive Order 14008 sets a goal of conserving 30 percent of U.S. lands and waters by 2030 and directs DOI, in coordination with other agencies, to establish mechanisms to measure progress.<sup>27</sup> Each year, the Secretary of the Interior is to provide reports to the National Climate Task Force with updates on this progress.

This discussion should start with a recognition that, at its core, President Biden's conservation vision is about doing better for people, for fish and wildlife, and for the planet. There is no single metric—including a percentage target—that could fully measure progress toward the fulfillment of those interrelated goals. Similarly, there is no single database that could capture the texture and nuance of the economic and social values of every restoration or conservation action.

With these caveats, transparent and measurable goals for conservation can be a helpful tool to set a baseline, understand overall trends, and catalyze the collective action across the country that is needed to address the urgency of the climate and biodiversity crises.

The question of what should “count” came up regularly in the early listening sessions, followed by various perspectives on how to define conservation on the land and in the ocean. Many stakeholders recommended that a continuum of effective conservation measures be acknowledged, departing from stricter definitions of “protection” that do not recognize the co-benefits that working lands or areas managed for multiple use may offer. Other feedback encouraged the administration to focus on the quality and durability of conservation outcomes, noting that not every parcel of land or water is equal when it comes to enhancing nature's contributions to people, ecosystem health, biodiversity, or the sequestration of carbon.

In light of the above, this report recommends that the U.S. Government take two complementary steps to measure and report upon conservation progress in the United States: the creation of an

American Conservation and Stewardship Atlas that collects baseline information on the amount and types of lands and waters that are being managed for conservation and restoration purposes, and the publication of annual America the Beautiful updates on the health of nature in America and on the Federal Government's efforts to support locally led conservation and restoration efforts.

### **American Conservation and Stewardship Atlas**

To develop and track a clear baseline of information on lands and waters that have already been conserved or restored, the U.S. Government should establish an interagency working group of experts to build an American Conservation and Stewardship Atlas. The Atlas would be an accessible, updated, and comprehensive tool through which to measure the progress of conservation, stewardship, and restoration efforts across the United States in a manner that reflects the goals and principles outlined in this report.

The interagency working group—led by the U.S. Geological Survey (USGS), Natural Resources Conservation Service (NRCS), and NOAA, in partnership with the Council on Environmental Quality, and other land and ocean management agencies at the Departments of Agriculture, Commerce, and the Interior—would be tasked with gathering input from the public, States, Tribal Nations, a wide range of stakeholders, and scientists to assess existing databases, and to develop an inclusive, collaborative approach to capture and reflect conservation and restoration of lands and waters. The group, for example, could consider how to reflect State- and county-presented information, how to capture conservation outcomes on multiple use lands and ocean areas, and how to protect the privacy of landowners, and sensitive or proprietary information.

The U.S. Government has existing tools to draw from in developing the American Conservation and Stewardship Atlas, including USDA's Natural Resources Inventory and Forest Inventory and Analysis programs, the USGS's Protected Area Database (PAD), and NOAA's Restoration Atlas and Marine Protected Areas Inventory, among many others, but they should be refined, coordinated, and supplemented to better reflect the state of conservation in America. For example, the PAD contains useful, but incomplete, information about the conservation status of Federal, State, and local government lands and private lands subject to conservation easements.<sup>28</sup> It is an aggregated database built through contributions from States and partners throughout the nation; however, the PAD does not, for example, currently include information about the conservation strategies of Tribal Nations, and many other effective conservation tools that farmers, ranchers, and other private landowners are deploying to conserve the health of working lands.

The American Conservation and Stewardship Atlas would aggregate information from these databases and others, supplement this information with information from the States, Tribes, public, stakeholders, and scientists, and provide a baseline assessment of how much land, ocean, and other waters in the U.S. are currently conserved or restored, including, but not necessarily limited to:

- The contributions of farmers, ranchers, forest owners, and private landowners through effective and voluntary conservation measures;
- The contributions of Fishery Management Councils and their conservation measures under the Magnuson-Stevens Fishery Conservation and Management Act; and
- The existing protections and designations on lands and waters across Federal, State, local, Tribal, and private lands and waters across the nation.

## America the Beautiful Updates

To provide clear updates on the progress being made to support conservation and restoration efforts across the country, the Department of the Interior, in coordination with the Department of Agriculture, the Department of Commerce through NOAA, and the Council on Environmental Quality, should publish an annual, publicly available America the Beautiful report.

The first report, to be public by the end of 2021, should include:

- Progress on the areas of collaboration outlined in the next section of this report;
- An assessment of land-cover changes, including loss of open space; and
- A review of the condition of fish and wildlife habitats and populations.

Together and apart, the American Conservation and Stewardship Atlas and the America the Beautiful updates will provide a more comprehensive and inclusive accounting for the state of lands, waters, and wildlife in America, as well as document how local, State, national, and Tribal governments; private landowners; and other partners are working to conserve and restore lands and waters.

# Recommendations for Early Focus and Progress in the America the Beautiful Campaign

There are hundreds of locally supported conservation and restoration efforts already underway in communities across America—in line with the principles and vision outlined above—that can be advanced over the coming decade to strengthen our economy, fight climate change, address environmental injustice, and improve outcomes for fish, wildlife, and people. Above all else, a national campaign to conserve and restore America the Beautiful should celebrate, leverage and enhance all of this remarkable work, and seek to inspire others with stories of on-the-ground collaborations and successes.

To better support and encourage locally led conservation and restoration efforts across the country, however, it will be important for Federal agencies to identify areas of priority and focus for investment and collaboration. This report identifies six recommended areas of early focus for the Biden-Harris administration's efforts to conserve and restore America the Beautiful. These areas of focus are intended to forge common purpose, support voluntary approaches to conservation, and reflect early inputs and ideas that elected officials, Tribal leaders, and stakeholders have lifted up as opportunities for successful collaboration. These recommendations are preliminary and not exhaustive. Additionally, this section primarily focuses on work that Federal agencies can do to encourage and advance locally supported conservation efforts across the nation. A successful effort will require a blend of innovative and lasting conservation work across Federal, State, local, private and Tribal lands and waters.

- **Create More Parks and Safe Outdoor Opportunities in Nature-Deprived Communities.** The Biden-Harris administration has made a historic commitment to ensure that 40 percent of the

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overall benefits from relevant Federal investments flow to disadvantaged communities.<sup>29</sup> In that spirit, the America the Beautiful campaign should support locally led conservation and park projects in communities that disproportionately lack access to nature and its benefits.

The Great American Outdoors Act, which Congress passed in 2020 on a bipartisan basis, could be among the tools used to address environmental injustice. The law provides dedicated annual funding for parks and open space projects across the country, including through Land and Water Conservation Fund (LWCF) programs, such as the Outdoor Recreation Legacy Partnership (ORLP). The National Park Service, in particular, should strengthen and expand the ORLP program, which focuses on creating new parks and access to nature in historically underserved communities.

- **Support Tribally Led Conservation and Restoration Priorities.** Tribal governments have often struggled to access Federal funding and assistance to support their conservation efforts, either because they are not written into legislation that authorizes key Federal programs, or because they may not have capacity to navigate the bureaucracy to participate in the programs for which they are eligible. Federal agencies should review their most successful conservation programs, such as the LWCF and the National Marine Sanctuaries nominations process, to determine how to better include and support Tribal governments. This may include working with Congress to revise underlying statutes, or developing technical assistance and capacity-building grants to support Indigenous-led conservation efforts.

Additionally, Federal agencies should take steps to improve engagement with American Indians, Alaska Natives, and Native Hawaiians on the care and management of public lands and waters, particularly regarding sacred and ceremonial sites, and trust and treaty rights. The Biden-Harris administration has committed to engaging in regular, meaningful, and robust consultation with Tribal Nations; this must include land management planning and relevant decision-making for public lands and waters.<sup>30</sup>

Finally, the Federal Government should prioritize restoring Tribal homelands by improving the land into trust process. Tribes have time and time again proven to be the most effective stewards of natural resources.<sup>31</sup>

- **Expand Collaborative Conservation of Fish and Wildlife Habitats and Corridors.** Federal agencies should take several broadly supported steps to stem the decline of fish and wildlife populations and their habitats throughout the country. First, agencies can work with States, Tribes, local communities, and private landowners to establish and expand upon promising initiatives to conserve and restore wildlife migration corridors through incentives and local collaboration. The Trump administration launched a promising effort to enhance the winter range and migration corridor habitat of elk, deer, and pronghorn on DOI-managed lands.<sup>32</sup> This initiative could be expanded to include other land managers, to build partnerships with working ranches and other landowners, and to conserve corridors and seasonal ranges for other species.

Second, the U.S. Fish and Wildlife Service (FWS) should expand conservation efforts already identified through partnerships with external stakeholders, including fish passage projects in the National Fish Habitat Action Plan, conservation of at-risk species identified in State Wildlife Action Plans, and bird habitat conservation through the Migratory Bird Joint Ventures. FWS should also work with States, local communities, and others to explore where there is support

to enhance the National Wildlife Refuge System, which provides important anchors for wildlife conservation throughout the nation. The Biden-Harris administration welcomes Congressional efforts to support on-the-ground habitat restoration for at-risk species through collaboration with State fish and wildlife agencies.

Third, NOAA should expand the National Marine Sanctuaries System and National Estuarine Research Reserve System. Through broad public engagement, NOAA can establish national marine sanctuaries that protect natural and cultural marine and Great Lakes resources and promote sustainable uses. The process to establish new national marine sanctuaries and accompanying management plans has already begun for sites in Wisconsin and New York, and several other sites have been nominated for potential future designation.<sup>33</sup> Similarly, under authorities provided by the Coastal Zone Management Act, NOAA is exploring new designations for national estuarine research reserves in Connecticut, Wisconsin, and Louisiana.<sup>34</sup> If approved, they would join a network of coastal sites managed in partnership with coastal states and local partners for the protection and research of estuarine systems. In addition, NOAA's Restoration Center should expand its work to conserve and restore habitats—like wetlands, rivers, and coral reefs—to boost fish populations, recover threatened and endangered species, and support resilient coastal communities.<sup>35</sup>

Finally, the United States boasts one of the most dynamic and innovative wild-capture fishery management systems in the world under the Magnuson-Stevens Fishery Conservation and Management Act and the Fish and Wildlife Coordination Act. The management measures that are available to fisheries management authorities, such as gear-based restrictions and habitat-based measures, could be applied to achieve improved conservation outcomes that benefit the health of fisheries as well as other marine species and habitats. NOAA should work closely with regional fishery management councils to identify areas or networks of areas where their fisheries management efforts would support long-term conservation goals.

- **Increase Access for Outdoor Recreation.** Additional conservation can and should improve access for hunting, fishing, hiking, boating, and other forms of outdoor recreation. Improved access to public lands and waters—in an equitable, well-managed and sustainable manner—can broaden and deepen connections to nature and its benefits, and encourage the next generation of outdoor stewards. Hunters, anglers, and other outdoor enthusiasts have not only played a positive role in stewarding our nation's lands, waters, and wildlife, but they also generate significant economic benefits to local communities.

Federal land and coastal management agencies should expand support for voluntary programs that unlock access to the millions of acres of public lands that are currently inaccessible to the public.<sup>36</sup> The administration should also prioritize management planning that identifies lands and waters that are appropriate to be conserved and managed for outdoor recreation. In the ocean, ongoing mapping efforts will be important to managing for sustainable uses and should be continued.

Finally, the Biden-Harris administration welcomes efforts in Congress to support outdoor recreation, including appropriate designations to improve conservation and appreciation of lands and waters.

- **Incentivize and Reward the Voluntary Conservation Efforts of Fishers, Ranchers, Farmers, and Forest Owners.** Federal agencies can and should advance conservation by supporting programs that incentivize voluntary conservation efforts and provide new sources of income for American farmers, ranchers, and forest stewards. Healthy rural economies are a key component of keeping working lands healthy, productive, and whole.

The USDA has an array of programs that offer effective strategies for advancing conservation on working lands, such as the Working Lands for Wildlife initiative and the Conservation Reserve Program. The reauthorization of the Farm Bill in 2023 provides a tremendous opportunity for the USDA and Congress to improve the effectiveness of relevant programs to conserve working lands.

Similarly, the FWS should enhance support for voluntary conservation efforts by private landowners through initiatives such as Conservation Without Conflict, tools such as species credit trading (conservation banking) and Candidate Conservation Agreements with Assurances, and the Partners for Fish and Wildlife Program.

NOAA should continue its Species in the Spotlight initiative to provide immediate, targeted efforts to halt declines and stabilize populations of the species most at-risk of extinction in the near future, which could increase public awareness, marshal resources, and focus conservation actions, including through voluntary measures and public-private partnerships.

- **Create Jobs by Investing in Restoration and Resilience.** The Biden-Harris administration, through the American Jobs Plan, has proposed bold investments to restore our nation's lands, forests, wetlands, watersheds, and freshwater, coastal and ocean resources. The proposal includes putting a new, diverse generation of Americans to work through a Civilian Climate Corps that can help conserve and restore public lands and waters. The investments in restoration, reforestation, reclamation, and other activities that improve the function and form of our natural systems—from the Everglades and the Great Lakes to the Chesapeake Bay—will not only bolster our nation's resilience to extreme wildfires, sea level rise, droughts, storms, and other climate impacts, but they will also create a new pathway to good-paying union jobs and provide economic benefits to communities across the nation.

Finally, and importantly, all of these recommendations should serve as a starting point for additional public input and conversations to inform the nation's progress toward the President's goal for conservation over the next decade. Federal agencies should establish formal and informal venues by which Tribes, States, territories, stakeholders, and the American public can shape and advance these efforts. In addition to Tribal consultations and opportunities for public comment, the Biden-Harris administration should explore the formation of advisory councils, Federal-State and Federal-Tribal working groups, and other ways to engage stakeholders and the public.

## Conclusion

President Biden's direction in E.O. 14008 to establish and pursue a national conservation goal over the next decade is a challenge that America is well-equipped to meet. America has had tremendous success in forging solutions to environmental problems and experience in harnessing and conserving the bounties of the natural world. The forests, rivers, coasts, deserts, mountains, and grasslands that previous generations have passed down are living testaments to the nation's

## CONSERVING AND RESTORING AMERICA THE BEAUTIFUL

collective capacity to safeguard the resources that not only power our prosperity but bind us as one people.

An America the Beautiful campaign—community-led and nationally scaled—is a fitting and needed response to the challenges of this moment. While the coronavirus pandemic inflicted tragedy, grief, and pain, the natural world offered peace, escape, and hope for many. Now, as the nation recovers and rebuilds, it is time to do right by the lands and waters that sustain every community in every part of the country: returning American wildlife to abundance; safeguarding the health and productivity of the nation’s working lands and waters; giving every child the chance to play and explore in a safe, close-to-home park; honoring and supporting the natural and cultural resource priorities of Tribal Nations; and far more.

The President’s goal of conserving 30 percent of America’s lands and waters by 2030 is more than a number—it is a challenge to build on the nation’s best conservation traditions, to be faithful to principles that reflect the country’s values, and to improve the quality of Americans’ lives—now and for decades to come.

# Endnotes

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Financial Statements and Accountant's Compilation Report

**Lower Platte North Natural Resources District**

April 30, 2021

## ACCOUNTANT'S COMPILATION REPORT

The Board of Directors  
Lower Platte North Natural Resources District  
Wahoo, Nebraska

Management is responsible for the accompanying financial statements of the Lower Platte North Natural Resources District, which comprise the Statements of Net Position as of April 30, 2021, and the related Statements of Activities for the month and ten months then ended in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures and statements of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying Statements of Activities – Actual vs. Budget are presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplemental information, except the budget information, was subject to our compilation engagement. We have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information. The budget information presented in the Actual vs. Budget is of a nonaccounting nature and has not been subjected to our compilation engagement.

We are not independent with respect to the Lower Platte North Natural Resources District.

Lincoln, Nebraska  
May 24, 2021

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 04/30/2021	Rural Water-Bruno As of 04/30/2021	Rural Water-Colon As of 04/30/2021	All Districts As of 04/30/2021
<b>Assets</b>				
<b>Current Assets</b>				
<b>Cash and Cash Equivalents</b>				
101000 - Change Box	0.00	60.00	90.00	150.00
101200 - Change Box - Game & Parks	150.00	0.00	0.00	150.00
101300 - Change Box - Lake Wanahoo	500.00	0.00	0.00	500.00
102001 - Cash - Union Bank	150,067.19	0.00	0.00	150,067.19
103000 - Cash - County Treasurer	1,040,926.00	0.00	0.00	1,040,926.00
104000 - Cash - Education Building Res.	8,500.00	0.00	0.00	8,500.00
111100 - Investments - NRD - NPAIT	2,323.14	0.00	0.00	2,323.14
111105 - Union Bank STFIT	2,675,082.45	0.00	0.00	2,675,082.45
<b>Total Cash and Cash Equivalents</b>	<b>3,877,548.78</b>	<b>60.00</b>	<b>90.00</b>	<b>3,877,698.78</b>
<b>Accounts Receivable, Net</b>				
<b>Accounts Receivable</b>				
105000 - Accounts Receivable	901,061.23	3,061.23	8,141.97	912,264.43
105060 - Due from Bruno Water Fund	213,939.01	0.00	0.00	213,939.01
105070 - Due from Colon Water Fund	60,864.06	0.00	0.00	60,864.06
109000 - Taxes Receivable	1,434,116.59	0.00	0.00	1,434,116.59
<b>Total Accounts Receivable</b>	<b>2,609,980.89</b>	<b>3,061.23</b>	<b>8,141.97</b>	<b>2,621,184.09</b>
<b>Total Accounts Receivable, Net</b>	<b>2,609,980.89</b>	<b>3,061.23</b>	<b>8,141.97</b>	<b>2,621,184.09</b>
<b>Inventory</b>				
165503 - Rural Water Inventory	0.00	6,512.37	9,768.56	16,280.93
<b>Total Inventory</b>	<b>0.00</b>	<b>6,512.37</b>	<b>9,768.56</b>	<b>16,280.93</b>
<b>Prepaid Expenses</b>				
116000 - Prepaid Expenses	68,275.83	0.00	0.00	68,275.83
<b>Total Prepaid Expenses</b>	<b>68,275.83</b>	<b>0.00</b>	<b>0.00</b>	<b>68,275.83</b>
<b>Other Current Assets</b>				
111225 - Investments - Borrow Fund - NPAIT	70,408.89	0.00	0.00	70,408.89
111250 - Investments - Alliance GIS Project	7,556.38	0.00	0.00	7,556.38
111450 - Investments - Elkhorn River Breakout	136,290.24	0.00	0.00	136,290.24
111550 - Investments - Elkhorn Breakout	2,690.88	0.00	0.00	2,690.88
111600 - Investments - Wanahoo SRA	261,107.72	0.00	0.00	261,107.72
111650 - Investments - Colon Reserve NPAIT	0.00	0.00	8,489.57	8,489.57
<b>Total Other Current Assets</b>	<b>478,054.11</b>	<b>0.00</b>	<b>8,489.57</b>	<b>486,543.68</b>
<b>Total Current Assets</b>	<b>7,033,859.61</b>	<b>9,633.60</b>	<b>26,490.10</b>	<b>7,069,983.31</b>
<b>Fixed Assets, Net of Depreciation</b>				
<b>Fixed Assets</b>				
140210 - Water Line Capital Improvement	0.00	726,156.51	1,180,075.05	1,906,231.56
140226 - Colon Water Loan Fees	0.00	0.00	2,000.00	2,000.00
160000 - Conservation Property	123,971.00	0.00	0.00	123,971.00
161000 - Land	9,642,191.58	0.00	0.00	9,642,191.58
162000 - Infrastructure	25,553,754.66	0.00	0.00	25,553,754.66
162500 - Land Improvements	623,922.90	0.00	0.00	623,922.90
163000 - Buildings	1,056,267.14	0.00	0.00	1,056,267.14
165000 - Machinery & Equipment	88,878.89	0.00	0.00	88,878.89
165100 - Machinery & Equipment - O & M	190,238.38	0.00	0.00	190,238.38
165200 - Machinery & Equipment - Water	280,532.47	0.00	0.00	280,532.47
165300 - Machinery & Equipment - Projects	87,917.52	0.00	0.00	87,917.52
165400 - Machinery & Equipment - I & E	2,628.66	0.00	0.00	2,628.66
165505 - Rural Water Equipment	0.00	17,997.98	26,996.98	44,994.96
165507 - Lake Wanahoo Equipment	13,711.14	0.00	0.00	13,711.14
167000 - Auto and Truck	290,171.15	0.00	0.00	290,171.15
169000 - Equipment	12,187.27	0.00	0.00	12,187.27
169100 - Office Equipment	20,031.58	0.00	0.00	20,031.58
169200 - Computer Equipment	59,734.15	0.00	0.00	59,734.15

See Accountant's Compilation Report

## Lower Platte North NRD Statements of Net Position

	Natural Resources District As of 04/30/2021	Rural Water-Bruno As of 04/30/2021	Rural Water-Colon As of 04/30/2021	All Districts As of 04/30/2021
169300 - GIS Equipment	13,422.53	0.00	0.00	13,422.53
169400 - Director's Computers	2,903.67	0.00	0.00	2,903.67
169500 - Master Data Base Water	294,087.50	0.00	0.00	294,087.50
169700 - GW Monitoring Equipment	16,144.55	0.00	0.00	16,144.55
<b>Total Fixed Assets</b>	<b>38,372,696.74</b>	<b>744,154.49</b>	<b>1,209,072.03</b>	<b>40,325,923.26</b>
<b>Accumulated Depreciation</b>				
140228 - Accum Depr - Colon Loan Fees	0.00	0.00	645.87	645.87
162900 - Accum Depr - Infra. & Land Imp.	3,373,586.64	0.00	0.00	3,373,586.64
164000 - Accum Depr - Buildings	473,552.47	0.00	0.00	473,552.47
165700 - Accum Depr - Water Line	0.00	126,088.68	232,841.72	358,930.40
166000 - Accum Depr - Machinery & Equipment	479,323.27	13,116.27	19,674.33	512,113.87
168000 - Accum Depr - Auto & Truck	228,680.50	0.00	0.00	228,680.50
169550 - Accum Depr - Master DB Water	44,965.86	0.00	0.00	44,965.86
170000 - Accum Depr - Office Equipment	81,535.00	0.00	0.00	81,535.00
<b>Total Accumulated Depreciation</b>	<b>4,681,643.74</b>	<b>139,204.95</b>	<b>253,161.92</b>	<b>5,074,010.61</b>
<b>Total Property and Equipment</b>	<b>33,691,053.00</b>	<b>604,949.54</b>	<b>955,910.11</b>	<b>35,251,912.65</b>
<b>Other Assets</b>				
<b>Other Assets</b>				
105005 - Accounts Receivable-L/T	114,892.33	0.00	0.00	114,892.33
<b>Total Other Assets</b>	<b>114,892.33</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
<b>Total Other Assets</b>	<b>114,892.33</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
<b>Total Assets</b>	<b>\$ 40,839,804.94</b>	<b>\$ 614,583.14</b>	<b>\$ 982,400.21</b>	<b>\$ 42,436,788.29</b>
<b>Liabilities and Fund Balance</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
<b>Accounts Payable</b>				
201000 - Accounts Payable	42,242.97	11,044.69	2,289.16	55,576.82
201100 - Sewer Collections Payable	0.00	0.00	2,592.00	2,592.00
202060 - Due to General Fund	0.00	213,939.01	60,864.06	274,803.07
<b>Total Accounts Payable</b>	<b>42,242.97</b>	<b>224,983.70</b>	<b>65,745.22</b>	<b>332,971.89</b>
<b>Accrued Liabilities</b>				
200700 - Colon RW Accrued Interest	0.00	0.00	762.65	762.65
206001 - Accrued Compensated Absences	201,315.07	1,431.10	2,132.80	204,878.97
207305 - Lodging Tax Czechland	50.15	0.00	0.00	50.15
207306 - Sales Tax Payable Wanahoo	434.04	0.00	0.00	434.04
<b>Total Accrued Liabilities</b>	<b>201,799.26</b>	<b>1,431.10</b>	<b>2,895.45</b>	<b>206,125.81</b>
<b>Other Current Liabilities</b>				
204000 - Deposits	0.00	400.00	1,800.00	2,200.00
204500 - Deferred Income	17,016.93	0.00	0.00	17,016.93
204600 - Education Building Deposits	8,650.00	0.00	0.00	8,650.00
207300 - Sales Tax Payable	476.15	108.08	165.89	750.12
207304 - Sales Tax Payable Czechland	46.26	0.00	0.00	46.26
231000 - Permits Liability - DEQ	580.00	0.00	0.00	580.00
231100 - Permits Liability - G&P	857.00	0.00	0.00	857.00
<b>Total Other Current Liabilities</b>	<b>27,626.34</b>	<b>508.08</b>	<b>1,965.89</b>	<b>30,100.31</b>
<b>Total Current Liabilities</b>	<b>271,668.57</b>	<b>226,922.88</b>	<b>70,606.56</b>	<b>569,198.01</b>
<b>Long Term Liabilities</b>				
<b>Note Payable - Long Term</b>				
200600 - Note Payable - Colon Rural Water	0.00	0.00	30,166.39	30,166.39

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**Lower Platte North NRD  
Statements of Net Position**

	Natural Resources District As of 04/30/2021	Rural Water-Bruno As of 04/30/2021	Rural Water-Colon As of 04/30/2021	All Districts As of 04/30/2021
<b>Total Long Term Note Payable</b>	<u>0.00</u>	<u>0.00</u>	<u>30,166.39</u>	<u>30,166.39</u>
<b>Total Long Term Liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>30,166.39</u>	<u>30,166.39</u>
<b>Total Liabilities</b>	<u>271,668.57</u>	<u>226,922.88</u>	<u>100,772.95</u>	<u>599,364.40</u>
<b>Fund Balances</b>				
<b>Net Assets</b>	<u>38,702,314.02</u>	<u>406,279.20</u>	<u>890,413.70</u>	<u>39,999,006.92</u>
<b>Change in Net Position</b>	1,865,822.35	(18,618.94)	(8,786.44)	1,838,416.97
<b>Total Fund Balances</b>	<u>40,568,136.37</u>	<u>387,660.26</u>	<u>881,627.26</u>	<u>41,837,423.89</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 40,839,804.94</u>	<u>\$ 614,583.14</u>	<u>\$ 982,400.21</u>	<u>\$ 42,436,788.29</u>

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**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 04/30/2021	Rural Water-Bruno Month Ending 04/30/2021	Rural Water-Colon Month Ending 04/30/2021	All Districts Month Ending 04/30/2021
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	5,847.50	0.00	0.00	5,847.50
303207 - Shell Creek 319 Grant	8,365.21	0.00	0.00	8,365.21
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	833.75	0.00	0.00	833.75
303250 - Water Smart Grant	0.00	0.00	0.00	0.00
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	(820.37)	0.00	0.00	(820.37)
303961 - FEMA - Flood Funds	28,254.06	0.00	0.00	28,254.06
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 42,480.15</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 42,480.15</b>
<b>State Income</b>				
301303 - Sand Creek NRDF	3,130.80	0.00	0.00	3,130.80
301320 - Water Department - NET	5,500.00	0.00	0.00	5,500.00
303211 - Shell Creek Phase II - Envir. Trust	14,088.39	0.00	0.00	14,088.39
<b>Total State Income</b>	<b>22,719.19</b>	<b>0.00</b>	<b>0.00</b>	<b>22,719.19</b>
<b>Local Income</b>				
304105 - Education Building Rent	1,600.00	0.00	0.00	1,600.00
304110 - Hazard Mitigation - Local	820.37	0.00	0.00	820.37
304112 - Dirt Sales - Wanahoo	0.66	0.00	0.00	0.66
304400 - Flow Meter Maint. Reimb.	22.00	0.00	0.00	22.00
<b>Total Local Income</b>	<b>2,443.03</b>	<b>0.00</b>	<b>0.00</b>	<b>2,443.03</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	3,376.30	4,040.35	7,416.65
304295 - Colon Sewer Fees	0.00	0.00	2,232.00	2,232.00
304261 - Other Revenue	0.00	2.32	249.10	251.42
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>3,378.62</b>	<b>6,521.45</b>	<b>9,900.07</b>
<b>Property Tax Income</b>				
305200 - General Fund Property Taxes-Butler	9.07	0.00	0.00	9.07
305300 - General Fund Property Taxes-Colfax	45.87	0.00	0.00	45.87
305400 - General Fund Property Taxes-Dodge	196.22	0.00	0.00	196.22
305500 - General Fund Property Taxes-Madison	0.55	0.00	0.00	0.55
305600 - General Fund Property Taxes-Platte	0.15	0.00	0.00	0.15
305700 - General Fund Property Taxes-Saunders	(187.21)	0.00	0.00	(187.21)
<b>Total Property Tax Income</b>	<b>64.65</b>	<b>0.00</b>	<b>0.00</b>	<b>64.65</b>
<b>Investment Income</b>				
311400 - Interest-NPAIT Wanahoo SRA	2.10	0.00	0.00	2.10
311600 - Interest - STFIT NRD	134.39	0.00	0.00	134.39
<b>Total Investment Income</b>	<b>136.49</b>	<b>0.00</b>	<b>0.00</b>	<b>136.49</b>
<b>Equipment Rent and Misc</b>				
309350 - Sales - Well Permits	350.00	0.00	0.00	350.00
309400 - Sales - Other	300.00	0.00	0.00	300.00
309600 - Game & Park Permit Sales	58.00	0.00	0.00	58.00
310000 - Chemigation Permits	7,874.00	0.00	0.00	7,874.00
310200 - Czechland Camping Fees	752.69	0.00	0.00	752.69
310201 - Wanahoo Park Permits	13,590.75	0.00	0.00	13,590.75
310202 - Lake Wanahoo Camping	11,282.38	0.00	0.00	11,282.38
313000 - Miscellaneous Income	1,141.14	0.00	0.00	1,141.14
315000 - RWD Administrative Fees	370.84	0.00	0.00	370.84
316000 - Employee/Director Reimb	44.23	0.00	0.00	44.23
<b>Total Equipment Rent and Misc</b>	<b>35,764.03</b>	<b>0.00</b>	<b>0.00</b>	<b>35,764.03</b>
<b>Total Income</b>	<b>103,607.54</b>	<b>3,378.62</b>	<b>6,521.45</b>	<b>113,507.61</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	150.00	0.00	0.00	150.00
410203 - Dues - NARD	2,413.34	0.00	0.00	2,413.34
<b>Total Dues &amp; Membership</b>	<b>2,563.34</b>	<b>0.00</b>	<b>0.00</b>	<b>2,563.34</b>
<b>Fees and Licenses</b>				

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 04/30/2021	Rural Water-Bruno Month Ending 04/30/2021	Rural Water-Colon Month Ending 04/30/2021	All Districts Month Ending 04/30/2021
410302 - NRD Fees And Licenses	1,867.50	0.00	0.00	1,867.50
410304 - NRD Union Bank Fees	45.95	0.00	0.00	45.95
<b>Total Fees and Licenses</b>	<b>1,913.45</b>	<b>0.00</b>	<b>0.00</b>	<b>1,913.45</b>
<b>Insurance</b>				
410501 - Insurance-Auto	912.42	0.00	0.00	912.42
410502 - Insurance-Errors & Omissions	444.58	0.00	0.00	444.58
410504 - Insurance-Liability	2,346.50	0.00	0.00	2,346.50
410505 - Insurance-Property	1,134.25	0.00	0.00	1,134.25
<b>Total Insurance</b>	<b>4,837.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,837.75</b>
<b>Interest Expense</b>				
410600 - Interest Expense	0.00	0.00	108.95	108.95
<b>Total Interest Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>108.95</b>	<b>108.95</b>
<b>Legal Notices</b>				
410701 - Legal Notices	96.94	0.00	0.00	96.94
<b>Total Legal Notices</b>	<b>96.94</b>	<b>0.00</b>	<b>0.00</b>	<b>96.94</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	364.09	0.00	0.00	364.09
<b>Total Maintenance Contracts</b>	<b>364.09</b>	<b>0.00</b>	<b>0.00</b>	<b>364.09</b>
<b>Office Supply &amp; Expense</b>				
410902 - Office Supplies & Equip	184.95	0.00	0.00	184.95
410906 - Office Expense - Other	176.18	0.00	0.00	176.18
<b>Total Office Supply &amp; Expense</b>	<b>361.13</b>	<b>0.00</b>	<b>0.00</b>	<b>361.13</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	375.00	0.00	0.00	375.00
411003 - Computer Repairs & Parts	109.94	0.00	0.00	109.94
411004 - Computer Software	2,442.15	0.00	0.00	2,442.15
411006 - Email	126.00	0.00	0.00	126.00
411011 - Computers & Equipment	777.85	0.00	0.00	777.85
<b>Total Computer Supply &amp; Expense</b>	<b>3,830.94</b>	<b>0.00</b>	<b>0.00</b>	<b>3,830.94</b>
<b>Postage</b>				
411200 - Postage	1,019.50	0.00	0.00	1,019.50
<b>Total Postage</b>	<b>1,019.50</b>	<b>0.00</b>	<b>0.00</b>	<b>1,019.50</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	6,550.00	0.00	0.00	6,550.00
411304 - Prof Serv-Legal - General	500.00	0.00	0.00	500.00
<b>Total Professional Services</b>	<b>7,050.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,050.00</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	812.35	0.00	0.00	812.35
411602 - Local Phone & Internet	524.77	0.00	0.00	524.77
411605 - Director iPad Cell Service	85.62	0.00	0.00	85.62
<b>Total Telephone Expense</b>	<b>1,422.74</b>	<b>0.00</b>	<b>0.00</b>	<b>1,422.74</b>
<b>Utilities</b>				
411700 - Utilities Expense	576.12	0.00	0.00	576.12
<b>Total Utilities</b>	<b>576.12</b>	<b>0.00</b>	<b>0.00</b>	<b>576.12</b>
<b>Total Administration Expenses</b>	<b>24,036.00</b>	<b>0.00</b>	<b>108.95</b>	<b>24,144.95</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420104 - Outdoor Classrooms	91.97	0.00	0.00	91.97
420106 - Miscellaneous Education Expense	23.97	0.00	0.00	23.97
420108 - Spring Conservation Sensation	1,926.83	0.00	0.00	1,926.83
420109 - Education Outreach	1,754.30	0.00	0.00	1,754.30
<b>Total Education</b>	<b>3,797.07</b>	<b>0.00</b>	<b>0.00</b>	<b>3,797.07</b>
<b>Information</b>				
420205 - Phrography, Cameras, Video	209.64	0.00	0.00	209.64
420208 - Miscellaneous	195.00	0.00	0.00	195.00
420209 - Ktic Ad	195.00	0.00	0.00	195.00
420211 - E-Ads	140.00	0.00	0.00	140.00
<b>Total Information</b>	<b>739.64</b>	<b>0.00</b>	<b>0.00</b>	<b>739.64</b>
<b>Other</b>				
420404 - Promotional Materials	171.81	0.00	0.00	171.81
420405 - Recognition Banquet & Awards	65.95	0.00	0.00	65.95
<b>Total Other</b>	<b>237.76</b>	<b>0.00</b>	<b>0.00</b>	<b>237.76</b>
<b>Total Information &amp; Education Expenses</b>	<b>4,774.47</b>	<b>0.00</b>	<b>0.00</b>	<b>4,774.47</b>
<b>Operation &amp; Maintenance</b>				

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 04/30/2021	Rural Water-Bruno Month Ending 04/30/2021	Rural Water-Colon Month Ending 04/30/2021	All Districts Month Ending 04/30/2021
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	1,640.26	0.00	0.00	1,640.26
430102 - Auto & Truck R&M	1,325.71	0.00	0.00	1,325.71
<b>Total Auto and Truck</b>	<b>2,965.97</b>	<b>0.00</b>	<b>0.00</b>	<b>2,965.97</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	155.13	0.00	0.00	155.13
430202 - Office Cleaning	360.00	0.00	0.00	360.00
430203 - Garbage Maintenance	70.00	0.00	0.00	70.00
<b>Total Building Maintenance</b>	<b>585.13</b>	<b>0.00</b>	<b>0.00</b>	<b>585.13</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	228.90	0.00	0.00	228.90
430403 - Operation & Maintenance	168.45	0.00	0.00	168.45
430404 - Tree Supplies	139.47	0.00	0.00	139.47
430406 - Wanahoo Park Operation	267.00	0.00	0.00	267.00
430407 - Monitoring Wanahoo Dam	2,060.00	0.00	0.00	2,060.00
430408 - Wanahoo Rec Mgmt	4,654.06	0.00	0.00	4,654.06
430409 - Lake Wanahoo Education Building	800.60	0.00	0.00	800.60
<b>Total Operation and Maintenance</b>	<b>8,318.48</b>	<b>0.00</b>	<b>0.00</b>	<b>8,318.48</b>
<b>Project Repairs</b>				
430504 - Rawhide Channel Maintenance	7,880.71	0.00	0.00	7,880.71
<b>Total Project Repairs</b>	<b>7,880.71</b>	<b>0.00</b>	<b>0.00</b>	<b>7,880.71</b>
<b>Other</b>				
430802 - Stock For Resale - Trees	306.74	0.00	0.00	306.74
430804 - O&M One-Call Services	1.67	0.00	0.00	1.67
<b>Total Other</b>	<b>308.41</b>	<b>0.00</b>	<b>0.00</b>	<b>308.41</b>
<b>Total Operation &amp; Maintenance</b>	<b>20,058.70</b>	<b>0.00</b>	<b>0.00</b>	<b>20,058.70</b>
<b>Personnel Expenses</b>				
<b>Director Per Diem</b>				
440200 - Director Per Diem	8,775.00	0.00	0.00	8,775.00
<b>Total Director Per Diem</b>	<b>8,775.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,775.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	1,766.16	0.00	0.00	1,766.16
440302 - Health Insurance	23,948.80	0.00	0.00	23,948.80
440303 - Retirement Benefit - 414H	7,094.82	0.00	0.00	7,094.82
440304 - Retirement Benefit - 457 Plan	1,158.13	0.00	0.00	1,158.13
440306 - Workmans Comp Benefit	1,248.75	0.00	0.00	1,248.75
440307 - Employee Benefits - Other	(151.01)	0.00	0.00	(151.01)
440309 - Flexible Spending Fee	16.00	0.00	0.00	16.00
<b>Total Employee Benefits</b>	<b>35,081.65</b>	<b>0.00</b>	<b>0.00</b>	<b>35,081.65</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	8,104.07	0.00	0.00	8,104.07
440402 - Medicare - ER	1,895.34	0.00	0.00	1,895.34
<b>Total Payroll Taxes</b>	<b>9,999.41</b>	<b>0.00</b>	<b>0.00</b>	<b>9,999.41</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	147.23	0.00	0.00	147.23
440502 - Personnel Mileage Exp	96.88	0.00	0.00	96.88
440504 - Personnel Uniform Exp	273.24	0.00	0.00	273.24
<b>Total Personnel Expense</b>	<b>517.35</b>	<b>0.00</b>	<b>0.00</b>	<b>517.35</b>
<b>Salaries</b>				
440601 - Salaries - Administration	26,166.78	0.00	0.00	26,166.78
440602 - Salaries - Clerical	2,651.76	0.00	0.00	2,651.76
440604 - Salaries - I & E	9,519.21	0.00	0.00	9,519.21
440605 - Salaries - Op & Maint	18,291.25	0.00	0.00	18,291.25
440606 - NRCS Support	15,081.48	0.00	0.00	15,081.48
440607 - Salaries - Projects	11,954.61	0.00	0.00	11,954.61
440608 - Salaries - Water	39,106.42	0.00	0.00	39,106.42
440616 - Lake Wanahoo Park Op.	7,183.14	0.00	0.00	7,183.14
<b>Total Salaries</b>	<b>129,954.65</b>	<b>0.00</b>	<b>0.00</b>	<b>129,954.65</b>
<b>Total Personnel Expenses</b>	<b>184,328.06</b>	<b>0.00</b>	<b>0.00</b>	<b>184,328.06</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460110 - Basin Wide Water Plan	833.33	0.00	0.00	833.33
<b>Total Groundwater Management Plan</b>	<b>833.33</b>	<b>0.00</b>	<b>0.00</b>	<b>833.33</b>
<b>Groundwater Programs</b>				
460209 - Groundwater Programs Other	2,990.00	0.00	0.00	2,990.00

See Accountant's Compilation Report

**Lower Platte North NRD  
Statements of Activities  
For the Month Ended**

	Natural Resources District Month Ending 04/30/2021	Rural Water-Bruno Month Ending 04/30/2021	Rural Water-Colon Month Ending 04/30/2021	All Districts Month Ending 04/30/2021
<b>Total Groundwater Programs</b>	<b>2,990.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,990.00</b>
<b>Regulatory</b>				
460301 - Chemigation	126.52	0.00	0.00	126.52
<b>Total Regulatory</b>	<b>126.52</b>	<b>0.00</b>	<b>0.00</b>	<b>126.52</b>
<b>Special Projects</b>				
460504 - ENWRA	2,783.33	0.00	0.00	2,783.33
<b>Total Special Projects</b>	<b>2,783.33</b>	<b>0.00</b>	<b>0.00</b>	<b>2,783.33</b>
<b>Land Treatment</b>				
450207 - Nswcp Supplement	3,143.06	0.00	0.00	3,143.06
450803 - Shell Creek Watershed Plan 319	17,242.54	0.00	0.00	17,242.54
450805 - Shell Creek Phase I (New)	3,112.50	0.00	0.00	3,112.50
450807 - Wahoo Creek Phase II	5,847.50	0.00	0.00	5,847.50
<b>Total Land Treatment</b>	<b>29,345.60</b>	<b>0.00</b>	<b>0.00</b>	<b>29,345.60</b>
<b>Total Water Expenses</b>	<b>36,078.78</b>	<b>0.00</b>	<b>0.00</b>	<b>36,078.78</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	1,587.98	467.08	2,055.06
570207 - Other Expenses	0.00	10,223.50	26.39	10,249.89
570208 - Lpnnrd Adm. Fee	0.00	168.82	202.02	370.84
570210 - Health/Life/Vision/LTD - ER	0.00	182.44	273.68	456.12
570211 - Dental - ER	0.00	22.55	33.82	56.37
570212 - 414H ER Contributions	0.00	83.16	124.74	207.90
570215 - ER Social Security Tax	0.00	65.46	149.07	214.53
570216 - ER Medicare Tax	0.00	15.31	34.87	50.18
570217 - Salaries	0.00	1,716.16	1,753.69	3,469.85
570219 - Fees And Licenses	0.00	17.12	25.69	42.81
570220 - Rural Water One-Call	0.00	2.50	5.83	8.33
570223 - Rural Water Gasoline	0.00	136.74	11.82	148.56
570231 - Rural Water Equipment Upkeep	0.00	116.14	174.22	290.36
570308 - Colon Meter House Expense	0.00	0.00	132.62	132.62
570309 - Colon Sewer Collections	0.00	0.00	2,232.00	2,232.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>14,337.88</b>	<b>5,647.54</b>	<b>19,985.42</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	39,230.88	707.85	1,477.81	41,416.54
908350 - Amortization Expense - Colon	0.00	0.00	4.17	4.17
<b>Total Depreciation</b>	<b>39,230.88</b>	<b>707.85</b>	<b>1,481.98</b>	<b>41,420.71</b>
<b>Total Depreciation Expense</b>	<b>39,230.88</b>	<b>707.85</b>	<b>1,481.98</b>	<b>41,420.71</b>
<b>Total Expenses</b>	<b>308,506.89</b>	<b>15,045.73</b>	<b>7,238.47</b>	<b>330,791.09</b>
<b>Total Change in Net Position</b>	<b>\$ (204,899.35)</b>	<b>\$ (11,667.11)</b>	<b>\$ (717.02)</b>	<b>\$ (217,283.48)</b>

**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 04/30/2021	Rural Water-Bruno Year To Date 04/30/2021	Rural Water-Colon Year To Date 04/30/2021	All Districts Year To Date 04/30/2021
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	41,883.50	0.00	0.00	41,883.50
303207 - Shell Creek 319 Grant	221,684.45	0.00	0.00	221,684.45
303209 - Shell Creek Phase II 319 - NDEE	0.00	0.00	0.00	0.00
303210 - Shell Creek Phase II - 319 DEQ	0.00	0.00	0.00	0.00
303225 - Wahoo Creek WS PL566	84,761.02	0.00	0.00	84,761.02
303250 - Water Smart Grant	6,738.27	0.00	0.00	6,738.27
303400 - Sand and Duck 319	0.00	0.00	0.00	0.00
303475 - Cottonwood 319	0.00	0.00	0.00	0.00
303960 - Hazard Mitigation - Federal	9,947.34	0.00	0.00	9,947.34
303961 - FEMA - Flood Funds	517,977.83	0.00	0.00	517,977.83
303962 - NEMA - Flood Funds	0.00	0.00	0.00	0.00
303965 - Federal Wanahoo - Stilling	0.00	0.00	0.00	0.00
<b>Total Federal Income</b>	<b>\$ 882,992.41</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 882,992.41</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	57,077.03	0.00	0.00	57,077.03
301303 - Sand Creek NRDF	5,359.02	0.00	0.00	5,359.02
301315 - WSF and EA Application	16,552.15	0.00	0.00	16,552.15
301320 - Water Department - NET	51,280.78	0.00	0.00	51,280.78
301900 - State Grant - NE Buffer Strip	24,048.41	0.00	0.00	24,048.41
303211 - Shell Creek Phase II - Envir. Trust	78,187.49	0.00	0.00	78,187.49
303213 - Wahoo Creek Phase II - Envir. Trust	46,356.49	0.00	0.00	46,356.49
304100 - Lake Wanahoo - Other	19,156.82	0.00	0.00	19,156.82
<b>Total State Income</b>	<b>298,018.19</b>	<b>0.00</b>	<b>0.00</b>	<b>298,018.19</b>
<b>Local Income</b>				
304105 - Education Building Rent	9,940.00	0.00	0.00	9,940.00
304110 - Hazard Mitigation - Local	976.65	0.00	0.00	976.65
304112 - Dirt Sales - Wanahoo	10,955.70	0.00	0.00	10,955.70
304400 - Flow Meter Maint. Reimb.	714.00	0.00	0.00	714.00
<b>Total Local Income</b>	<b>22,586.35</b>	<b>0.00</b>	<b>0.00</b>	<b>22,586.35</b>
<b>Rural Water Income</b>				
304240 - Water Sales	0.00	33,414.22	41,270.71	74,684.93
304295 - Colon Sewer Fees	0.00	0.00	22,248.00	22,248.00
304261 - Other Revenue	0.00	159.74	1,855.98	2,015.72
<b>Total Rural Water Income</b>	<b>0.00</b>	<b>33,573.96</b>	<b>65,374.69</b>	<b>98,948.65</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	103,037.92	0.00	0.00	103,037.92
305200 - General Fund Property Taxes-Butler	374,607.87	0.00	0.00	374,607.87
305300 - General Fund Property Taxes-Colfax	312,502.34	0.00	0.00	312,502.34
305400 - General Fund Property Taxes-Dodge	1,071,367.17	0.00	0.00	1,071,367.17
305500 - General Fund Property Taxes-Madison	48,040.18	0.00	0.00	48,040.18
305600 - General Fund Property Taxes-Platte	427,886.70	0.00	0.00	427,886.70
305700 - General Fund Property Taxes-Saunders	1,141,264.63	0.00	0.00	1,141,264.63
<b>Total Property Tax Income</b>	<b>3,478,706.81</b>	<b>0.00</b>	<b>0.00</b>	<b>3,478,706.81</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	0.38	0.00	0.00	0.38
311400 - Interest-NPAIT Wanahoo SRA	61.30	0.00	0.00	61.30
311450 - Interest Income-Elkhorn IPA	784.37	0.00	0.00	784.37
311500 - Interest - NPAIT NRD	0.31	0.00	0.00	0.31
311600 - Interest - STFIT NRD	2,310.61	0.00	0.00	2,310.61
304350 - Colon RW Interest - NPAIT	0.00	0.00	2.85	2.85
<b>Total Investment Income</b>	<b>3,156.97</b>	<b>0.00</b>	<b>2.85</b>	<b>3,159.82</b>
<b>Equipment Rent and Misc</b>				
309100 - Sales - Trees	475.00	0.00	0.00	475.00
309350 - Sales - Well Permits	1,500.00	0.00	0.00	1,500.00
309360 - Sales - Sample Kits	2,520.00	0.00	0.00	2,520.00
309400 - Sales - Other	2,100.00	0.00	0.00	2,100.00
309500 - Equipment Rent	6,080.51	0.00	0.00	6,080.51
309600 - Game & Park Permit Sales	205.00	0.00	0.00	205.00
310000 - Chemigation Permits	11,482.00	0.00	0.00	11,482.00
310100 - Check Valve Sales	88.36	0.00	0.00	88.36
310200 - Czechland Camping Fees	9,732.80	0.00	0.00	9,732.80
310201 - Wanahoo Park Permits	83,802.96	0.00	0.00	83,802.96

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**Lower Platte North NRD  
Statements of Activities  
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	Natural Resources District Year To Date 04/30/2021	Rural Water-Bruno Year To Date 04/30/2021	Rural Water-Colon Year To Date 04/30/2021	All Districts Year To Date 04/30/2021
310202 - Lake Wanahoo Camping	91,682.96	0.00	0.00	91,682.96
313000 - Miscellaneous Income	13,546.06	0.00	0.00	13,546.06
314000 - Projects Dedicated Funding	14,641.66	0.00	0.00	14,641.66
315000 - RWD Administrative Fees	3,730.55	0.00	0.00	3,730.55
316000 - Employee/Director Reimb	546.96	0.00	0.00	546.96
317000 - Loss Or Gain On Sale Of Assets	6,500.00	0.00	0.00	6,500.00
318000 - Special Project Income	(265.00)	0.00	0.00	(265.00)
318500 - Change in COE Revenue	(110,004.16)	0.00	0.00	(110,004.16)
<b>Total Equipment Rent and Misc</b>	<b>138,365.66</b>	<b>0.00</b>	<b>0.00</b>	<b>138,365.66</b>
<b>Total Income</b>	<b>4,823,826.39</b>	<b>33,573.96</b>	<b>65,377.54</b>	<b>4,922,777.89</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	637.50	0.00	0.00	637.50
<b>Total Bonds</b>	<b>637.50</b>	<b>0.00</b>	<b>0.00</b>	<b>637.50</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	370.00	0.00	0.00	370.00
410202 - Dues & Membership - NACD	1,776.00	0.00	0.00	1,776.00
410203 - Dues - NARD	24,042.08	0.00	0.00	24,042.08
410204 - Dues - NWRA	1,960.00	0.00	0.00	1,960.00
410205 - Dues & Membership - Other	1,673.85	0.00	0.00	1,673.85
<b>Total Dues &amp; Membership</b>	<b>29,821.93</b>	<b>0.00</b>	<b>0.00</b>	<b>29,821.93</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	23,205.72	0.00	0.00	23,205.72
410304 - NRD Union Bank Fees	378.11	0.00	0.00	378.11
<b>Total Fees and Licenses</b>	<b>23,583.83</b>	<b>0.00</b>	<b>0.00</b>	<b>23,583.83</b>
<b>Insurance</b>				
410501 - Insurance-Auto	8,860.77	0.00	0.00	8,860.77
410502 - Insurance-Errors & Omissions	4,346.68	0.00	0.00	4,346.68
410504 - Insurance-Liability	22,704.92	0.00	0.00	22,704.92
410505 - Insurance-Property	10,713.40	0.00	0.00	10,713.40
<b>Total Insurance</b>	<b>46,625.77</b>	<b>0.00</b>	<b>0.00</b>	<b>46,625.77</b>
<b>Interest Expense</b>				
410600 - Interest Expense	1.16	0.00	1,084.06	1,085.22
<b>Total Interest Expense</b>	<b>1.16</b>	<b>0.00</b>	<b>1,084.06</b>	<b>1,085.22</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,181.95	0.00	0.00	1,181.95
410702 - Other Notices and Advertising	5.00	0.00	0.00	5.00
<b>Total Legal Notices</b>	<b>1,186.95</b>	<b>0.00</b>	<b>0.00</b>	<b>1,186.95</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	3,036.33	0.00	0.00	3,036.33
<b>Total Maintenance Contracts</b>	<b>3,036.33</b>	<b>0.00</b>	<b>0.00</b>	<b>3,036.33</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	390.48	0.00	0.00	390.48
410902 - Office Supplies & Equip	2,065.71	0.00	0.00	2,065.71
410903 - Franklin Supplies	72.95	0.00	0.00	72.95
410904 - Letterhead, Envelopes & Forms	16.13	0.00	0.00	16.13
410905 - Reference Books	436.80	0.00	0.00	436.80
410906 - Office Expense - Other	1,230.98	0.00	0.00	1,230.98
<b>Total Office Supply &amp; Expense</b>	<b>4,213.05</b>	<b>0.00</b>	<b>0.00</b>	<b>4,213.05</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	3,750.00	0.00	0.00	3,750.00
411003 - Computer Repairs & Parts	863.86	0.00	0.00	863.86
411004 - Computer Software	8,268.77	0.00	0.00	8,268.77
411006 - Email	1,260.00	0.00	0.00	1,260.00
411011 - Computers & Equipment	3,804.83	0.00	0.00	3,804.83
<b>Total Computer Supply &amp; Expense</b>	<b>17,947.46</b>	<b>0.00</b>	<b>0.00</b>	<b>17,947.46</b>
<b>Postage</b>				
411200 - Postage	4,173.80	0.00	0.00	4,173.80
<b>Total Postage</b>	<b>4,173.80</b>	<b>0.00</b>	<b>0.00</b>	<b>4,173.80</b>
<b>Professional Services</b>				
411301 - Prof Serv-Accounting	65,500.00	0.00	0.00	65,500.00
411302 - Prof Serv-Annual Audit	9,500.00	0.00	0.00	9,500.00
411304 - Prof Serv-Legal - General	5,720.00	0.00	0.00	5,720.00

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**Lower Platte North NRD  
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411311 - Washington Expense	17,000.00	0.00	0.00	17,000.00
<b>Total Professional Services</b>	<b>97,720.00</b>	<b>0.00</b>	<b>0.00</b>	<b>97,720.00</b>
<b>Rent Expense</b>				
411400 - Rent Expense	1,332.88	0.00	0.00	1,332.88
<b>Total Rent Expense</b>	<b>1,332.88</b>	<b>0.00</b>	<b>0.00</b>	<b>1,332.88</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	7,919.58	0.00	0.00	7,919.58
411602 - Local Phone & Internet	5,375.30	0.00	0.00	5,375.30
411605 - Director iPad Cell Service	856.20	0.00	0.00	856.20
<b>Total Telephone Expense</b>	<b>14,151.08</b>	<b>0.00</b>	<b>0.00</b>	<b>14,151.08</b>
<b>Utilities</b>				
411700 - Utilities Expense	7,261.27	0.00	0.00	7,261.27
<b>Total Utilities</b>	<b>7,261.27</b>	<b>0.00</b>	<b>0.00</b>	<b>7,261.27</b>
<b>Total Administration Expenses</b>	<b>251,693.01</b>	<b>0.00</b>	<b>1,084.06</b>	<b>252,777.07</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	566.29	0.00	0.00	566.29
420104 - Outdoor Classrooms	200.68	0.00	0.00	200.68
420106 - Miscellaneous Education Expense	23.97	0.00	0.00	23.97
420108 - Spring Conservation Sensation	1,926.83	0.00	0.00	1,926.83
420109 - Education Outreach	1,788.67	0.00	0.00	1,788.67
<b>Total Education</b>	<b>4,506.44</b>	<b>0.00</b>	<b>0.00</b>	<b>4,506.44</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	8,704.58	0.00	0.00	8,704.58
420205 - Phrography, Cameras, Video	319.21	0.00	0.00	319.21
420208 - Miscellaneous	1,576.37	0.00	0.00	1,576.37
420209 - Ktic Ad	1,969.50	0.00	0.00	1,969.50
420211 - E-Ads	1,455.00	0.00	0.00	1,455.00
420213 - Promotion Videos	6,065.00	0.00	0.00	6,065.00
<b>Total Information</b>	<b>20,089.66</b>	<b>0.00</b>	<b>0.00</b>	<b>20,089.66</b>
<b>Other</b>				
420401 - Art Supplies	19.68	0.00	0.00	19.68
420402 - Cooperative Projects/Donations	250.00	0.00	0.00	250.00
420404 - Promotional Materials	171.81	0.00	0.00	171.81
420405 - Recognition Banquet & Awards	273.90	0.00	0.00	273.90
<b>Total Other</b>	<b>715.39</b>	<b>0.00</b>	<b>0.00</b>	<b>715.39</b>
<b>Total Information &amp; Education Expenses</b>	<b>25,311.49</b>	<b>0.00</b>	<b>0.00</b>	<b>25,311.49</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	9,713.42	0.00	0.00	9,713.42
430102 - Auto & Truck R&M	9,209.07	0.00	0.00	9,209.07
<b>Total Auto and Truck</b>	<b>18,922.49</b>	<b>0.00</b>	<b>0.00</b>	<b>18,922.49</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	2,263.04	0.00	0.00	2,263.04
430202 - Office Cleaning	3,915.00	0.00	0.00	3,915.00
430203 - Garbage Maintenance	640.00	0.00	0.00	640.00
<b>Total Building Maintenance</b>	<b>6,818.04</b>	<b>0.00</b>	<b>0.00</b>	<b>6,818.04</b>
<b>Community Forestry Program</b>				
430300 - Community Forestry	512.65	0.00	0.00	512.65
<b>Total Community Forestry Program</b>	<b>512.65</b>	<b>0.00</b>	<b>0.00</b>	<b>512.65</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	4,692.48	0.00	0.00	4,692.48
430402 - Equipment Upkeep	10,315.40	0.00	0.00	10,315.40
430403 - Operation & Maintenance	1,361.91	0.00	0.00	1,361.91
430404 - Tree Supplies	139.47	0.00	0.00	139.47
430406 - Wanahoo Park Operation	84,021.22	0.00	0.00	84,021.22
430407 - Monitoring Wanahoo Dam	17,552.22	0.00	0.00	17,552.22
430408 - Wanahoo Rec Mgmt	46,909.50	0.00	0.00	46,909.50
430409 - Lake Wanahoo Education Building	9,438.61	0.00	0.00	9,438.61
<b>Total Operation and Maintenance</b>	<b>174,430.81</b>	<b>0.00</b>	<b>0.00</b>	<b>174,430.81</b>
<b>Project Repairs</b>				
430504 - Rawhide Channel Maintenance	39,958.61	0.00	0.00	39,958.61
<b>Total Project Repairs</b>	<b>39,958.61</b>	<b>0.00</b>	<b>0.00</b>	<b>39,958.61</b>
<b>Steam Bank Stabilization</b>				

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**Lower Platte North NRD  
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	Natural Resources District Year To Date 04/30/2021	Rural Water-Bruno Year To Date 04/30/2021	Rural Water-Colon Year To Date 04/30/2021	All Districts Year To Date 04/30/2021
430602 - Stream Bank - Platte/Elkhorn Rivers	4,170.00	0.00	0.00	4,170.00
<b>Total Steam Bank Stabilization</b>	<b>4,170.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,170.00</b>
<b>Other</b>				
430801 - NRCS Flags	1,873.29	0.00	0.00	1,873.29
430802 - Stock For Resale - Trees	846.74	0.00	0.00	846.74
430803 - Lower Platte Weed Mgmt Area	30,000.00	0.00	0.00	30,000.00
430804 - O&M One-Call Services	34.92	0.00	0.00	34.92
<b>Total Other</b>	<b>32,754.95</b>	<b>0.00</b>	<b>0.00</b>	<b>32,754.95</b>
<b>Total Operation &amp; Maintenance</b>	<b>277,567.55</b>	<b>0.00</b>	<b>0.00</b>	<b>277,567.55</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	834.78	0.00	0.00	834.78
440102 - Director Mileage Expense	5,884.79	0.00	0.00	5,884.79
440104 - Computer Stipend	1,590.00	0.00	0.00	1,590.00
<b>Total Director Expense</b>	<b>8,309.57</b>	<b>0.00</b>	<b>0.00</b>	<b>8,309.57</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	22,035.00	0.00	0.00	22,035.00
<b>Total Director Per Diem</b>	<b>22,035.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,035.00</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	17,045.34	0.00	0.00	17,045.34
440302 - Health Insurance	251,631.47	0.00	0.00	251,631.47
440303 - Retirement Benefit - 414H	51,968.25	0.00	0.00	51,968.25
440304 - Retirement Benefit - 457 Plan	1,158.13	0.00	0.00	1,158.13
440306 - Workmans Comp Benefit	12,720.30	0.00	0.00	12,720.30
440307 - Employee Benefits - Other	885.47	0.00	0.00	885.47
440309 - Flexible Spending Fee	161.50	0.00	0.00	161.50
<b>Total Employee Benefits</b>	<b>335,570.46</b>	<b>0.00</b>	<b>0.00</b>	<b>335,570.46</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	57,007.87	0.00	0.00	57,007.87
440402 - Medicare - ER	13,332.61	0.00	0.00	13,332.61
<b>Total Payroll Taxes</b>	<b>70,340.48</b>	<b>0.00</b>	<b>0.00</b>	<b>70,340.48</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	1,685.08	0.00	0.00	1,685.08
440502 - Personnel Mileage Exp	607.79	0.00	0.00	607.79
440503 - Safety Committee	349.79	0.00	0.00	349.79
440504 - Personnel Uniform Exp	1,437.09	0.00	0.00	1,437.09
<b>Total Personnel Expense</b>	<b>4,079.75</b>	<b>0.00</b>	<b>0.00</b>	<b>4,079.75</b>
<b>Salaries</b>				
440601 - Salaries - Administration	186,030.13	0.00	0.00	186,030.13
440602 - Salaries - Clerical	18,996.65	0.00	0.00	18,996.65
440603 - Employee Recognition Program	200.00	0.00	0.00	200.00
440604 - Salaries - I & E	49,602.89	0.00	0.00	49,602.89
440605 - Salaries - Op & Maint	137,129.91	0.00	0.00	137,129.91
440606 - NRCS Support	111,611.70	0.00	0.00	111,611.70
440607 - Salaries - Projects	85,156.99	0.00	0.00	85,156.99
440608 - Salaries - Water	288,387.04	0.00	0.00	288,387.04
440616 - Lake Wanhoo Park Op.	57,024.66	0.00	0.00	57,024.66
<b>Total Salaries</b>	<b>934,139.97</b>	<b>0.00</b>	<b>0.00</b>	<b>934,139.97</b>
<b>Total Personnel Expenses</b>	<b>1,374,475.23</b>	<b>0.00</b>	<b>0.00</b>	<b>1,374,475.23</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450115 - Dike & Drainage Assistance	33,208.10	0.00	0.00	33,208.10
450123 - Hazard Mitigation Update	13,413.88	0.00	0.00	13,413.88
<b>Total Inter-Governmental</b>	<b>46,621.98</b>	<b>0.00</b>	<b>0.00</b>	<b>46,621.98</b>
<b>Special Projects</b>				
450305 - Special Projects-Other	4,705.98	0.00	0.00	4,705.98
<b>Total Special Projects</b>	<b>4,705.98</b>	<b>0.00</b>	<b>0.00</b>	<b>4,705.98</b>
<b>Wanhoo</b>				
450505 - Prof Serv-Legal - Wanhoo	2,613.00	0.00	0.00	2,613.00
<b>Total Wanhoo</b>	<b>2,613.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,613.00</b>
<b>Platte River Corridor Alliance</b>				
411129 - USGS Monitoring at Leshara	6,562.00	0.00	0.00	6,562.00
<b>Total Platte River Corridor Alliance</b>	<b>6,562.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,562.00</b>
<b>Total Projects Expenses</b>	<b>60,502.96</b>	<b>0.00</b>	<b>0.00</b>	<b>60,502.96</b>

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**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 04/30/2021	Rural Water-Bruno Year To Date 04/30/2021	Rural Water-Colon Year To Date 04/30/2021	All Districts Year To Date 04/30/2021
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	5,169.30	0.00	0.00	5,169.30
460102 - GWMP - Information & Education	25.63	0.00	0.00	25.63
460103 - GWMP - Nitrogen Classes	475.00	0.00	0.00	475.00
460110 - Basin Wide Water Plan	8,333.30	0.00	0.00	8,333.30
460111 - Flow Meter Maintenance	17,563.00	0.00	0.00	17,563.00
<b>Total Groundwater Management Plan</b>	<b>31,566.23</b>	<b>0.00</b>	<b>0.00</b>	<b>31,566.23</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	9,996.17	0.00	0.00	9,996.17
460203 - GW Levels	74.33	0.00	0.00	74.33
460204 - GW Quality Program	4,316.52	0.00	0.00	4,316.52
460206 - Monitoring Wells	3,058.50	0.00	0.00	3,058.50
460209 - Groundwater Programs Other	4,045.00	0.00	0.00	4,045.00
460212 - GW Monitoring Equip SQS#2	428.29	0.00	0.00	428.29
<b>Total Groundwater Programs</b>	<b>21,918.81</b>	<b>0.00</b>	<b>0.00</b>	<b>21,918.81</b>
<b>Regulatory</b>				
460301 - Chemigation	126.52	0.00	0.00	126.52
<b>Total Regulatory</b>	<b>126.52</b>	<b>0.00</b>	<b>0.00</b>	<b>126.52</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,090.00	0.00	0.00	17,090.00
<b>Total Surface Water Programs</b>	<b>17,090.00</b>	<b>0.00</b>	<b>0.00</b>	<b>17,090.00</b>
<b>Special Projects</b>				
460504 - ENWRA	27,833.31	0.00	0.00	27,833.31
460520 - NET Grant	63,014.48	0.00	0.00	63,014.48
<b>Total Special Projects</b>	<b>90,847.79</b>	<b>0.00</b>	<b>0.00</b>	<b>90,847.79</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	24,048.41	0.00	0.00	24,048.41
450207 - Nswcp Supplement	13,745.81	0.00	0.00	13,745.81
450803 - Shell Creek Watershed Plan 319	280,627.34	0.00	0.00	280,627.34
450805 - Shell Creek Phase I (New)	3,165.50	0.00	0.00	3,165.50
450807 - Wahoo Creek Phase II	88,739.99	0.00	0.00	88,739.99
<b>Total Land Treatment</b>	<b>410,327.05</b>	<b>0.00</b>	<b>0.00</b>	<b>410,327.05</b>
<b>Total Water Expenses</b>	<b>571,876.40</b>	<b>0.00</b>	<b>0.00</b>	<b>571,876.40</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	0.00	19,393.68	8,359.67	27,753.35
570204 - Testing	0.00	325.00	441.00	766.00
570206 - Repair	0.00	0.00	3,992.43	3,992.43
570207 - Other Expenses	0.00	11,762.23	876.49	12,638.72
570208 - Lpnnrd Adm. Fee	0.00	1,653.73	2,076.82	3,730.55
570210 - Health/Life/Vision/LTD - ER	0.00	2,010.28	3,015.59	5,025.87
570211 - Dental - ER	0.00	225.50	338.20	563.70
570212 - 414H ER Contributions	0.00	609.15	913.72	1,522.87
570215 - ER Social Security Tax	0.00	877.61	1,205.54	2,083.15
570216 - ER Medicare Tax	0.00	205.26	281.98	487.24
570217 - Salaries	0.00	5,781.34	10,463.38	16,244.72
570219 - Fees And Licenses	0.00	171.20	256.90	428.10
570220 - Rural Water One-Call	0.00	18.58	40.70	59.28
570223 - Rural Water Gasoline	0.00	444.11	319.86	763.97
570224 - Rural Water Personnel Meeting	0.00	323.75	485.63	809.38
570231 - Rural Water Equipment Upkeep	0.00	1,312.98	1,969.49	3,282.47
570308 - Colon Meter House Expense	0.00	0.00	974.72	974.72
570309 - Colon Sewer Collections	0.00	0.00	22,248.00	22,248.00
<b>Total Rural Water District Expenses</b>	<b>0.00</b>	<b>45,114.40</b>	<b>58,260.12</b>	<b>103,374.52</b>
<b>Capital Expenditures - Small Items</b>				
480100 - Capital Improvement Small Items (Real Property)	4,268.56	0.00	0.00	4,268.56
<b>Total Capital Expenditures - Small Items</b>	<b>4,268.56</b>	<b>0.00</b>	<b>0.00</b>	<b>4,268.56</b>
<b>Depreciation Expense</b>				
<b>Depreciation</b>				
908000 - Depreciation Expense	392,308.84	7,078.50	14,778.10	414,165.44
908350 - Amortization Expense - Colon	0.00	0.00	41.70	41.70
<b>Total Depreciation</b>	<b>392,308.84</b>	<b>7,078.50</b>	<b>14,819.80</b>	<b>414,207.14</b>
<b>Total Depreciation Expense</b>	<b>392,308.84</b>	<b>7,078.50</b>	<b>14,819.80</b>	<b>414,207.14</b>

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**Lower Platte North NRD  
Statements of Activities  
For the Periods Ended**

	Natural Resources District Year To Date 04/30/2021	Rural Water-Bruno Year To Date 04/30/2021	Rural Water-Colon Year To Date 04/30/2021	All Districts Year To Date 04/30/2021
<b>Total Expenses</b>	<u><u>2,958,004.04</u></u>	<u><u>52,192.90</u></u>	<u><u>74,163.98</u></u>	<u><u>3,084,360.92</u></u>
<b>Total Change in Net Position</b>	<u><u>\$ 1,865,822.35</u></u>	<u><u>\$ (18,618.94)</u></u>	<u><u>\$ (8,786.44)</u></u>	<u><u>\$ 1,838,416.97</u></u>

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**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Income</b>				
<b>Federal Income</b>				
303206 - Wahoo Creek 319 Grant	41,883.50	70,000.00	(28,116.50)	59.83 %
303207 - Shell Creek 319 Grant	221,684.45	260,000.00	(38,315.55)	85.26 %
303225 - Wahoo Creek WS PL566	84,761.02	500,000.00	(415,238.98)	16.95 %
303250 - Water Smart Grant	6,738.27	52,500.00	(45,761.73)	12.83 %
303960 - Hazard Mitigation - Federal	9,947.34	18,400.00	(8,452.66)	54.06 %
303961 - FEMA - Flood Funds	517,977.83	312,619.00	205,358.83	165.69 %
303965 - Federal Wanahoo - Stilling	0.00	1,209,595.00	(1,209,595.00)	0.00 %
<b>Total Federal Income</b>	<b>882,992.41</b>	<b>2,423,114.00</b>	<b>(1,540,121.59)</b>	<b>36.44 %</b>
<b>State Income</b>				
301201 - Natural Resources WQ Fund	57,077.03	45,000.00	12,077.03	126.84 %
301202 - Decommissioned Wells	0.00	3,500.00	(3,500.00)	0.00 %
301303 - Sand Creek NRDF	5,359.02	220,000.00	(214,640.98)	2.44 %
301315 - WSF and EA Application	16,552.15	224,000.00	(207,447.85)	7.39 %
301320 - Water Department - NET	51,280.78	66,000.00	(14,719.22)	77.70 %
301800 - State Grant - Whip/Ne Wild	0.00	3,820.00	(3,820.00)	0.00 %
301900 - State Grant - NE Buffer Strip	24,048.41	27,000.00	(2,951.59)	89.07 %
303211 - Shell Creek Phase II - Envir. Trust	78,187.49	90,000.00	(11,812.51)	86.87 %
303213 - Wahoo Creek Phase II - Envir. Trust	46,356.49	70,000.00	(23,643.51)	66.22 %
304100 - Lake Wanahoo - Other	19,156.82	55,000.00	(35,843.18)	34.83 %
<b>Total State Income</b>	<b>298,018.19</b>	<b>804,320.00</b>	<b>(506,301.81)</b>	<b>37.05 %</b>
<b>Local Income</b>				
304105 - Education Building Rent	9,940.00	13,000.00	(3,060.00)	76.46 %
304110 - Hazard Mitigation - Local	976.65	6,600.00	(5,623.35)	14.80 %
304112 - Dirt Sales - Wanahoo	10,955.70	21,000.00	(10,044.30)	52.17 %
304400 - Flow Meter Maint. Reimb.	714.00	1,000.00	(286.00)	71.40 %
304500 - JWMAB	0.00	32,750.00	(32,750.00)	0.00 %
<b>Total Local Income</b>	<b>22,586.35</b>	<b>74,350.00</b>	<b>(51,763.65)</b>	<b>30.38 %</b>
<b>Property Tax Income</b>				
305100 - General Fund Property Taxes-Boone	103,037.92	110,000.00	(6,962.08)	93.67 %
305200 - General Fund Property Taxes-Butler	374,607.87	388,000.00	(13,392.13)	96.55 %
305300 - General Fund Property Taxes-Colfax	312,502.34	321,000.00	(8,497.66)	97.35 %
305400 - General Fund Property Taxes-Dodge	1,071,367.17	975,000.00	96,367.17	109.88 %
305500 - General Fund Property Taxes-Madison	48,040.18	50,000.00	(1,959.82)	96.08 %
305600 - General Fund Property Taxes-Platte	427,886.70	452,000.00	(24,113.30)	94.67 %
305700 - General Fund Property Taxes-Saunders	1,141,264.63	1,162,000.00	(20,735.37)	98.22 %
<b>Total Property Tax Income</b>	<b>3,478,706.81</b>	<b>3,458,000.00</b>	<b>20,706.81</b>	<b>100.60 %</b>
<b>Investment Income</b>				
311350 - Interest - NPAIT Elkhorn	0.38	31.00	(30.62)	1.23 %
311400 - Interest-NPAIT Wanahoo SRA	61.30	1,200.00	(1,138.70)	5.11 %
311450 - Interest Income-Elkhorn IPA	784.37	1,000.00	(215.63)	78.44 %
311500 - Interest - NPAIT NRD	0.31	1,000.00	(999.69)	0.03 %
311600 - Interest - STFIT NRD	2,310.61	12,000.00	(9,689.39)	19.26 %
304350 - Colon RW Interest - NPAIT	0.00	100.00	(100.00)	0.00 %
<b>Total Investment Income</b>	<b>3,156.97</b>	<b>15,331.00</b>	<b>(12,174.03)</b>	<b>20.59 %</b>
<b>Equipment Rent and Misc</b>				
309100 - Sales - Trees	475.00	12,500.00	(12,025.00)	3.80 %
309350 - Sales - Well Permits	1,500.00	2,100.00	(600.00)	71.43 %
309360 - Sales - Sample Kits	2,520.00	3,500.00	(980.00)	72.00 %
309400 - Sales - Other	2,100.00	1,125.00	975.00	186.67 %
309500 - Equipment Rent	6,080.51	5,000.00	1,080.51	121.61 %
309600 - Game & Park Permit Sales	205.00	500.00	(295.00)	41.00 %
310000 - Chemigation Permits	11,482.00	25,000.00	(13,518.00)	45.93 %
310100 - Check Valve Sales	88.36	500.00	(411.64)	17.67 %
310200 - Czechland Camping Fees	9,732.80	12,000.00	(2,267.20)	81.11 %
310201 - Wanahoo Park Permits	83,802.96	110,000.00	(26,197.04)	76.18 %
310202 - Lake Wanahoo Camping	91,682.96	110,000.00	(18,317.04)	83.35 %
310300 - Lake Wanahoo Rec Operation	0.00	5,000.00	(5,000.00)	0.00 %
312000 - Salaries-Other NRD	0.00	80,000.00	(80,000.00)	0.00 %
313000 - Miscellaneous Income	13,546.06	20,000.00	(6,453.94)	67.73 %
314000 - Projects Dedicated Funding	14,641.66	0.00	14,641.66	0.00 %

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**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
315000 - RWD Administrative Fees	3,730.55	3,600.00	130.55	103.63 %
316000 - Employee/Director Reimb	546.96	1,500.00	(953.04)	36.46 %
317000 - Loss Or Gain On Sale Of Assets	6,500.00	0.00	6,500.00	0.00 %
318000 - Special Project Income	(265.00)	795.00	(1,060.00)	(33.33) %
318500 - Change in COE Revenue	(110,004.16)	0.00	(110,004.16)	0.00 %
319000 - Families First Relief Credits	0.00	1,185.00	(1,185.00)	0.00 %
<b>Total Equipment Rent and Misc</b>	<b>138,365.66</b>	<b>394,305.00</b>	<b>(255,939.34)</b>	<b>35.09 %</b>
<b>Total Income</b>	<b>4,823,826.39</b>	<b>7,169,420.00</b>	<b>(2,345,593.61)</b>	<b>67.28 %</b>
<b>Expenses</b>				
<b>Administration Expenses</b>				
<b>Bonds</b>				
410100 - Bonds	637.50	0.00	637.50	0.00 %
<b>Total Bonds</b>	<b>637.50</b>	<b>0.00</b>	<b>637.50</b>	<b>0.00 %</b>
<b>Dues &amp; Membership</b>				
410201 - Dues & Membership - Chamber	370.00	450.00	(80.00)	82.22 %
410202 - Dues & Membership - NACD	1,776.00	1,776.00	0.00	100.00 %
410203 - Dues - NARD	24,042.08	28,960.00	(4,917.92)	83.02 %
410204 - Dues - NWRA	1,960.00	1,950.00	10.00	100.51 %
410205 - Dues & Membership - Other	1,673.85	3,200.00	(1,526.15)	52.31 %
<b>Total Dues &amp; Membership</b>	<b>29,821.93</b>	<b>36,336.00</b>	<b>(6,514.07)</b>	<b>82.07 %</b>
<b>Fees and Licenses</b>				
410302 - NRD Fees And Licenses	23,205.72	10,000.00	13,205.72	232.06 %
410304 - NRD Union Bank Fees	378.11	600.00	(221.89)	63.02 %
<b>Total Fees and Licenses</b>	<b>23,583.83</b>	<b>10,600.00</b>	<b>12,983.83</b>	<b>222.49 %</b>
<b>GIS</b>				
410401 - GIS Activities	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total GIS</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>	<b>0.00 %</b>
<b>Insurance</b>				
410501 - Insurance-Auto	8,860.77	10,046.00	(1,185.23)	88.20 %
410502 - Insurance-Errors & Omissions	4,346.68	5,335.00	(988.32)	81.47 %
410504 - Insurance-Liability	22,704.92	28,158.00	(5,453.08)	80.63 %
410505 - Insurance-Property	10,713.40	13,610.00	(2,896.60)	78.72 %
<b>Total Insurance</b>	<b>46,625.77</b>	<b>57,149.00</b>	<b>(10,523.23)</b>	<b>81.59 %</b>
<b>Interest Expense</b>				
410600 - Interest Expense	1.16	0.00	1.16	0.00 %
<b>Total Interest Expense</b>	<b>1.16</b>	<b>0.00</b>	<b>1.16</b>	<b>0.00 %</b>
<b>Legal Notices</b>				
410701 - Legal Notices	1,181.95	5,000.00	(3,818.05)	23.64 %
410702 - Other Notices and Advertising	5.00	0.00	5.00	0.00 %
<b>Total Legal Notices</b>	<b>1,186.95</b>	<b>5,000.00</b>	<b>(3,813.05)</b>	<b>23.74 %</b>
<b>Maintenance Contracts</b>				
410800 - Maintenance Contracts	3,036.33	7,500.00	(4,463.67)	40.48 %
<b>Total Maintenance Contracts</b>	<b>3,036.33</b>	<b>7,500.00</b>	<b>(4,463.67)</b>	<b>40.48 %</b>
<b>Office Supply &amp; Expense</b>				
410901 - Copier Supplies	390.48	750.00	(359.52)	52.06 %
410902 - Office Supplies & Equip	2,065.71	3,500.00	(1,434.29)	59.02 %
410903 - Franklin Supplies	72.95	600.00	(527.05)	12.16 %
410904 - Letterhead, Envelopes & Forms	16.13	3,000.00	(2,983.87)	0.54 %
410905 - Reference Books	436.80	1,500.00	(1,063.20)	29.12 %
410906 - Office Expense - Other	1,230.98	3,000.00	(1,769.02)	41.03 %
<b>Total Office Supply &amp; Expense</b>	<b>4,213.05</b>	<b>12,350.00</b>	<b>(8,136.95)</b>	<b>34.11 %</b>
<b>Computer Supply &amp; Expense</b>				
411002 - Computer Consultant	3,750.00	5,000.00	(1,250.00)	75.00 %
411003 - Computer Repairs & Parts	863.86	1,500.00	(636.14)	57.59 %
411004 - Computer Software	8,268.77	7,000.00	1,268.77	118.13 %
411005 - Computer Magazines/Video	0.00	100.00	(100.00)	0.00 %
411006 - Email	1,260.00	1,500.00	(240.00)	84.00 %
411011 - Computers & Equipment	3,804.83	11,000.00	(7,195.17)	34.59 %
411012 - Website Design & Hosting	0.00	400.00	(400.00)	0.00 %
<b>Total Computer Supply &amp; Expense</b>	<b>17,947.46</b>	<b>26,500.00</b>	<b>(8,552.54)</b>	<b>67.73 %</b>
<b>Postage</b>				
411200 - Postage	4,173.80	4,000.00	173.80	104.35 %
<b>Total Postage</b>	<b>4,173.80</b>	<b>4,000.00</b>	<b>173.80</b>	<b>104.35 %</b>
<b>Professional Services</b>				

See Accountant's Compilation Report

**Lower Platte North NRD**  
**Supplemental Schedule**  
Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
411301 - Prof Serv-Accounting	65,500.00	85,000.00	(19,500.00)	77.06 %
411302 - Prof Serv-Annual Audit	9,500.00	9,500.00	0.00	100.00 %
411304 - Prof Serv-Legal - General	5,720.00	15,000.00	(9,280.00)	38.13 %
411305 - Prof Serv-Legal-Other	0.00	3,000.00	(3,000.00)	0.00 %
411307 - Prof Services-Other	0.00	3,000.00	(3,000.00)	0.00 %
411311 - Washington Expense	17,000.00	22,800.00	(5,800.00)	74.56 %
<b>Total Professional Services</b>	<b>97,720.00</b>	<b>138,300.00</b>	<b>(40,580.00)</b>	<b>70.66 %</b>
<b>Rent Expense</b>				
411400 - Rent Expense	1,332.88	1,500.00	(167.12)	88.86 %
<b>Total Rent Expense</b>	<b>1,332.88</b>	<b>1,500.00</b>	<b>(167.12)</b>	<b>88.86 %</b>
<b>Support to Organizations</b>				
411501 - Locally Lead Conservation Groups	0.00	500.00	(500.00)	0.00 %
411502 - R C & D Organizations	0.00	500.00	(500.00)	0.00 %
<b>Total Support to Organizations</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>	<b>0.00 %</b>
<b>Telephone Expense</b>				
411601 - Telephone - Cellular	7,919.58	9,000.00	(1,080.42)	88.00 %
411602 - Local Phone & Internet	5,375.30	6,000.00	(624.70)	89.59 %
411605 - Director iPad Cell Service	856.20	2,000.00	(1,143.80)	42.81 %
<b>Total Telephone Expense</b>	<b>14,151.08</b>	<b>17,000.00</b>	<b>(2,848.92)</b>	<b>83.24 %</b>
<b>Utilities</b>				
411700 - Utilities Expense	7,261.27	8,500.00	(1,238.73)	85.43 %
<b>Total Utilities</b>	<b>7,261.27</b>	<b>8,500.00</b>	<b>(1,238.73)</b>	<b>85.43 %</b>
<b>Total Administration Expenses</b>	<b>251,693.01</b>	<b>327,735.00</b>	<b>(76,041.99)</b>	<b>76.80 %</b>
<b>Information &amp; Education Expenses</b>				
<b>Education</b>				
420103 - Land & Range Judging Contest	566.29	1,000.00	(433.71)	56.63 %
420104 - Outdoor Classrooms	200.68	2,500.00	(2,299.32)	8.03 %
420106 - Miscellaneous Education Expense	23.97	500.00	(476.03)	4.79 %
420107 - Water Testing Event	0.00	500.00	(500.00)	0.00 %
420108 - Spring Conservation Sensation	1,926.83	4,500.00	(2,573.17)	42.82 %
420109 - Education Outreach	1,788.67	2,500.00	(711.33)	71.55 %
<b>Total Education</b>	<b>4,506.44</b>	<b>11,500.00</b>	<b>(6,993.56)</b>	<b>39.19 %</b>
<b>Information</b>				
420201 - Annual Report/Viaduct	8,704.58	12,000.00	(3,295.42)	72.54 %
420202 - Books And Pamphlets	0.00	500.00	(500.00)	0.00 %
420203 - Expositions And Display	0.00	3,000.00	(3,000.00)	0.00 %
420205 - Phrography, Cameras, Video	319.21	3,500.00	(3,180.79)	9.12 %
420206 - Soil & Water Stewardship Mat.	0.00	250.00	(250.00)	0.00 %
420208 - Miscellaneous	1,576.37	500.00	1,076.37	315.27 %
420209 - Ktic Ad	1,969.50	2,500.00	(530.50)	78.78 %
420211 - E-Ads	1,455.00	1,700.00	(245.00)	85.59 %
420212 - TV Promotion	0.00	3,000.00	(3,000.00)	0.00 %
420213 - Promotion Videos	6,065.00	6,065.00	0.00	100.00 %
<b>Total Information</b>	<b>20,089.66</b>	<b>33,015.00</b>	<b>(12,925.34)</b>	<b>60.85 %</b>
<b>Scholarships and Grants</b>				
420305 - Camp And Workshop Scholarships	0.00	500.00	(500.00)	0.00 %
420307 - Shell Crk Watershd Scholarship	0.00	2,500.00	(2,500.00)	0.00 %
<b>Total Scholarships and Grants</b>	<b>0.00</b>	<b>3,000.00</b>	<b>(3,000.00)</b>	<b>0.00 %</b>
<b>Other</b>				
420401 - Art Supplies	19.68	250.00	(230.32)	7.87 %
420402 - Cooperative Projects/Donations	250.00	500.00	(250.00)	50.00 %
420404 - Promotional Materials	171.81	4,000.00	(3,828.19)	4.30 %
420405 - Recognition Banquet & Awards	273.90	1,500.00	(1,226.10)	18.26 %
420407 - Cooperative Partnerships	0.00	4,300.00	(4,300.00)	0.00 %
<b>Total Other</b>	<b>715.39</b>	<b>10,550.00</b>	<b>(9,834.61)</b>	<b>6.78 %</b>
<b>Total Information &amp; Education Expenses</b>	<b>25,311.49</b>	<b>58,065.00</b>	<b>(32,753.51)</b>	<b>43.59 %</b>
<b>Operation &amp; Maintenance</b>				
<b>Auto and Truck</b>				
430101 - Auto & Truck Gas	9,713.42	15,000.00	(5,286.58)	64.76 %
430102 - Auto & Truck R&M	9,209.07	7,000.00	2,209.07	131.56 %
<b>Total Auto and Truck</b>	<b>18,922.49</b>	<b>22,000.00</b>	<b>(3,077.51)</b>	<b>86.01 %</b>
<b>Building Maintenance</b>				
430201 - Bldg Maintenance	2,263.04	3,500.00	(1,236.96)	64.66 %
430202 - Office Cleaning	3,915.00	5,000.00	(1,085.00)	78.30 %

See Accountant's Compilation Report

**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
430203 - Garbage Maintenance	640.00	700.00	(60.00)	91.43 %
<b>Total Building Maintenance</b>	<b>6,818.04</b>	<b>9,200.00</b>	<b>(2,381.96)</b>	<b>74.11 %</b>
<b>Community Forestry Program</b>				
430300 - Community Forestry	512.65	2,000.00	(1,487.35)	25.63 %
<b>Total Community Forestry Program</b>	<b>512.65</b>	<b>2,000.00</b>	<b>(1,487.35)</b>	<b>25.63 %</b>
<b>Operation and Maintenance</b>				
430401 - Czechland & Homestead	4,692.48	8,000.00	(3,307.52)	58.66 %
430402 - Equipment Upkeep	10,315.40	14,000.00	(3,684.60)	73.68 %
430403 - Operation & Maintenance	1,361.91	75,000.00	(73,638.09)	1.82 %
430404 - Tree Supplies	139.47	250.00	(110.53)	55.79 %
430406 - Wanahoo Park Operation	84,021.22	100,000.00	(15,978.78)	84.02 %
430407 - Monitoring Wanahoo Dam	17,552.22	8,000.00	9,552.22	219.40 %
430408 - Wanahoo Rec Mgmt	46,909.50	51,800.00	(4,890.50)	90.56 %
430409 - Lake Wanahoo Education Building	9,438.61	12,000.00	(2,561.39)	78.66 %
<b>Total Operation and Maintenance</b>	<b>174,430.81</b>	<b>269,050.00</b>	<b>(94,619.19)</b>	<b>64.83 %</b>
<b>Project Repairs</b>				
430503 - Project Repairs - Other	0.00	1,000.00	(1,000.00)	0.00 %
430504 - Rawhide Channel Maintenance	39,958.61	2,000.00	37,958.61	1,997.93 %
<b>Total Project Repairs</b>	<b>39,958.61</b>	<b>3,000.00</b>	<b>36,958.61</b>	<b>1,331.95 %</b>
<b>Steam Bank Stabilization</b>				
430601 - Stream Bank - Perennial Streams	0.00	10,000.00	(10,000.00)	0.00 %
430602 - Stream Bank - Platte/Elkhorn Rivers	4,170.00	75,000.00	(70,830.00)	5.56 %
<b>Total Steam Bank Stabilization</b>	<b>4,170.00</b>	<b>85,000.00</b>	<b>(80,830.00)</b>	<b>4.91 %</b>
<b>Wildlife Habitat Programs</b>				
430702 - Crep	0.00	3,820.00	(3,820.00)	0.00 %
<b>Total Wildlife Habitat Programs</b>	<b>0.00</b>	<b>3,820.00</b>	<b>(3,820.00)</b>	<b>0.00 %</b>
<b>Other</b>				
430801 - NRCS Flags	1,873.29	1,000.00	873.29	187.33 %
430802 - Stock For Resale - Trees	846.74	8,000.00	(7,153.26)	10.58 %
430803 - Lower Platte Weed Mgmt Area	30,000.00	30,000.00	0.00	100.00 %
430804 - O&M One-Call Services	34.92	50.00	(15.08)	69.84 %
430805 - IceJam Monitoring	0.00	10,000.00	(10,000.00)	0.00 %
<b>Total Other</b>	<b>32,754.95</b>	<b>49,050.00</b>	<b>(16,295.05)</b>	<b>66.78 %</b>
<b>Total Operation &amp; Maintenance</b>	<b>277,567.55</b>	<b>443,120.00</b>	<b>(165,552.45)</b>	<b>62.64 %</b>
<b>Personnel Expenses</b>				
<b>Director Expense</b>				
440101 - Director Meeting Expense	834.78	18,000.00	(17,165.22)	4.64 %
440102 - Director Mileage Expense	5,884.79	15,000.00	(9,115.21)	39.23 %
440104 - Computer Stipend	1,590.00	1,500.00	90.00	106.00 %
<b>Total Director Expense</b>	<b>8,309.57</b>	<b>34,500.00</b>	<b>(26,190.43)</b>	<b>24.09 %</b>
<b>Director Per Diem</b>				
440200 - Director Per Diem	22,035.00	35,000.00	(12,965.00)	62.96 %
<b>Total Director Per Diem</b>	<b>22,035.00</b>	<b>35,000.00</b>	<b>(12,965.00)</b>	<b>62.96 %</b>
<b>Employee Benefits</b>				
440301 - Dental Insurance	17,045.34	21,500.00	(4,454.66)	79.28 %
440302 - Health Insurance	251,631.47	303,345.00	(51,713.53)	82.95 %
440303 - Retirement Benefit - 414H	51,968.25	62,000.00	(10,031.75)	83.82 %
440304 - Retirement Benefit - 457 Plan	1,158.13	6,200.00	(5,041.87)	18.68 %
440305 - Tuition Reimbursement	0.00	3,000.00	(3,000.00)	0.00 %
440306 - Workmans Comp Benefit	12,720.30	22,900.00	(10,179.70)	55.55 %
440307 - Employee Benefits - Other	885.47	2,500.00	(1,614.53)	35.42 %
440309 - Flexible Spending Fee	161.50	300.00	(138.50)	53.83 %
440311 - Unemployment Insurance Benefit	0.00	5,000.00	(5,000.00)	0.00 %
<b>Total Employee Benefits</b>	<b>335,570.46</b>	<b>426,745.00</b>	<b>(91,174.54)</b>	<b>78.63 %</b>
<b>Payroll Taxes</b>				
440401 - FICA - ER	57,007.87	75,000.00	(17,992.13)	76.01 %
440402 - Medicare - ER	13,332.61	18,000.00	(4,667.39)	74.07 %
<b>Total Payroll Taxes</b>	<b>70,340.48</b>	<b>93,000.00</b>	<b>(22,659.52)</b>	<b>75.63 %</b>
<b>Personnel Expense</b>				
440501 - Personnel Meeting Exp	1,685.08	25,000.00	(23,314.92)	6.74 %
440502 - Personnel Mileage Exp	607.79	3,500.00	(2,892.21)	17.37 %
440503 - Safety Committee	349.79	1,500.00	(1,150.21)	23.32 %
440504 - Personnel Uniform Exp	1,437.09	2,000.00	(562.91)	71.85 %
440505 - Personnel Exp-Other	0.00	2,800.00	(2,800.00)	0.00 %

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**Lower Platte North NRD**  
**Supplemental Schedule**  
Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Total Personnel Expense</b>	<b>4,079.75</b>	<b>34,800.00</b>	<b>(30,720.25)</b>	<b>11.72 %</b>
<b>Salaries</b>				
440601 - Salaries - Administration	186,030.13	224,378.00	(38,347.87)	82.91 %
440602 - Salaries - Clerical	18,996.65	22,982.00	(3,985.35)	82.66 %
440603 - Employee Recognition Program	200.00	1,300.00	(1,100.00)	15.38 %
440604 - Salaries - I & E	49,602.89	81,500.00	(31,897.11)	60.86 %
440605 - Salaries - Op & Maint	137,129.91	179,521.00	(42,391.09)	76.39 %
440606 - NRCS Support	111,611.70	196,627.00	(85,015.30)	56.76 %
440607 - Salaries - Projects	85,156.99	103,607.00	(18,450.01)	82.19 %
440608 - Salaries - Water	288,387.04	348,206.00	(59,818.96)	82.82 %
440611 - Salaries - Rural Water	0.00	30,030.00	(30,030.00)	0.00 %
440616 - Lake Wanahoo Park Op.	57,024.66	80,000.00	(22,975.34)	71.28 %
<b>Total Salaries</b>	<b>934,139.97</b>	<b>1,268,151.00</b>	<b>(334,011.03)</b>	<b>73.66 %</b>
<b>Total Personnel Expenses</b>	<b>1,374,475.23</b>	<b>1,892,196.00</b>	<b>(517,720.77)</b>	<b>72.64 %</b>
<b>Projects Expenses</b>				
<b>Inter-Governmental</b>				
450103 - Emergency Repair	0.00	100,000.00	(100,000.00)	0.00 %
450114 - Trails	0.00	5,000.00	(5,000.00)	0.00 %
450115 - Dike & Drainage Assistance	33,208.10	65,000.00	(31,791.90)	51.09 %
450117 - Woodcliff Bank Stabilization	0.00	75,000.00	(75,000.00)	0.00 %
450119 - JWMAB Dodge Co	0.00	177,000.00	(177,000.00)	0.00 %
450123 - Hazard Mitigation Update	13,413.88	28,700.00	(15,286.12)	46.74 %
<b>Total Inter-Governmental</b>	<b>46,621.98</b>	<b>450,700.00</b>	<b>(404,078.02)</b>	<b>10.34 %</b>
<b>Special Projects</b>				
450305 - Special Projects-Other	4,705.98	6,500.00	(1,794.02)	72.40 %
450309 - SA No-Till Conf/Shell Creek	0.00	2,000.00	(2,000.00)	0.00 %
<b>Total Special Projects</b>	<b>4,705.98</b>	<b>8,500.00</b>	<b>(3,794.02)</b>	<b>55.36 %</b>
<b>Wanahoo</b>				
450505 - Prof Serv-Legal - Wanahoo	2,613.00	10,000.00	(7,387.00)	26.13 %
450506 - Lake Level Mgmt Plan	0.00	30,000.00	(30,000.00)	0.00 %
450509 - Wanahoo - Other	0.00	5,000.00	(5,000.00)	0.00 %
<b>Total Wanahoo</b>	<b>2,613.00</b>	<b>45,000.00</b>	<b>(42,387.00)</b>	<b>5.81 %</b>
<b>Platte River Corridor Alliance</b>				
411129 - USGS Monitoring at Leshara	6,562.00	6,562.00	0.00	100.00 %
<b>Total Platte River Corridor Alliance</b>	<b>6,562.00</b>	<b>6,562.00</b>	<b>0.00</b>	<b>100.00 %</b>
<b>Total Projects Expenses</b>	<b>60,502.96</b>	<b>510,762.00</b>	<b>(450,259.04)</b>	<b>11.85 %</b>
<b>Water Expenses</b>				
<b>Groundwater Management Plan</b>				
460101 - GWMP - Cost - Share	5,169.30	10,000.00	(4,830.70)	51.69 %
460102 - GWMP - Information & Education	25.63	500.00	(474.37)	5.13 %
460103 - GWMP - Nitrogen Classes	475.00	2,000.00	(1,525.00)	23.75 %
460104 - GWMP - Permits	0.00	100.00	(100.00)	0.00 %
460110 - Basin Wide Water Plan	8,333.30	10,000.00	(1,666.70)	83.33 %
460111 - Flow Meter Maintenance	17,563.00	12,500.00	5,063.00	140.50 %
<b>Total Groundwater Management Plan</b>	<b>31,566.23</b>	<b>35,100.00</b>	<b>(3,533.77)</b>	<b>89.93 %</b>
<b>Groundwater Programs</b>				
460201 - Decommissioned Wells	9,996.17	15,000.00	(5,003.83)	66.64 %
460203 - GW Levels	74.33	1,000.00	(925.67)	7.43 %
460204 - GW Quality Program	4,316.52	15,000.00	(10,683.48)	28.78 %
460205 - Mead - NOP	0.00	250.00	(250.00)	0.00 %
460206 - Monitoring Wells	3,058.50	25,000.00	(21,941.50)	12.23 %
460209 - Groundwater Programs Other	4,045.00	0.00	4,045.00	0.00 %
460212 - GW Monitoring Equip SQS#2	428.29	500.00	(71.71)	85.66 %
<b>Total Groundwater Programs</b>	<b>21,918.81</b>	<b>56,750.00</b>	<b>(34,831.19)</b>	<b>38.62 %</b>
<b>Regulatory</b>				
460301 - Chemigation	126.52	1,000.00	(873.48)	12.65 %
460302 - Irrigation Runoff	0.00	750.00	(750.00)	0.00 %
<b>Total Regulatory</b>	<b>126.52</b>	<b>1,750.00</b>	<b>(1,623.48)</b>	<b>7.23 %</b>
<b>Surface Water Programs</b>				
460403 - Stream Flow	17,090.00	17,500.00	(410.00)	97.66 %
<b>Total Surface Water Programs</b>	<b>17,090.00</b>	<b>17,500.00</b>	<b>(410.00)</b>	<b>97.66 %</b>
<b>Special Projects</b>				
460504 - ENWRA	27,833.31	35,000.00	(7,166.69)	79.52 %
460520 - NET Grant	63,014.48	108,500.00	(45,485.52)	58.08 %

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**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget

	Year To Date April 30, 2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
460521 - Lower Platte Consortium	0.00	3,000.00	(3,000.00)	0.00 %
<b>Total Special Projects</b>	<b>90,847.79</b>	<b>146,500.00</b>	<b>(55,652.21)</b>	<b>62.01 %</b>
<b>Land Treatment</b>				
450201 - Ne Buffer Strip	24,048.41	27,000.00	(2,951.59)	89.07 %
450204 - Shell Creek	0.00	20,000.00	(20,000.00)	0.00 %
450206 - Emergency Terrace Repair	0.00	5,000.00	(5,000.00)	0.00 %
450207 - Nswcp Supplement	13,745.81	25,000.00	(11,254.19)	54.98 %
450211 - Trees	0.00	3,000.00	(3,000.00)	0.00 %
450803 - Shell Creek Watershed Plan 319	280,627.34	500,000.00	(219,372.66)	56.13 %
450805 - Shell Creek Phase I (New)	3,165.50	0.00	3,165.50	0.00 %
450807 - Wahoo Creek Phase II	88,739.99	150,000.00	(61,260.01)	59.16 %
450809 - Sand Creek Dams-Conservation	0.00	50,000.00	(50,000.00)	0.00 %
<b>Total Land Treatment</b>	<b>410,327.05</b>	<b>780,000.00</b>	<b>(369,672.95)</b>	<b>52.61 %</b>
<b>Total Water Expenses</b>	<b>571,876.40</b>	<b>1,037,600.00</b>	<b>(465,723.60)</b>	<b>55.12 %</b>
<b>Total Expenses</b>	<b>2,561,426.64</b>	<b>4,269,478.00</b>	<b>(1,708,051.36)</b>	<b>59.99 %</b>
<b>Total Change in Net Position</b>	<b>2,262,399.75</b>	<b>2,899,942.00</b>	<b>(637,542.25)</b>	<b>78.02 %</b>

**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget  
 Rural Water District - Bruno

	Year To Date 04/30/2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	33,414.22	35,000.00	(1,585.78)	95.47 %
304261 - Other Revenue	159.74	100.00	59.74	159.74 %
<b>Total Rural Water Income</b>	<b>33,573.96</b>	<b>35,100.00</b>	<b>(1,526.04)</b>	<b>95.65 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	19,393.68	21,000.00	(1,606.32)	92.35 %
570204 - Testing	325.00	1,260.00	(935.00)	25.79 %
570206 - Repair	0.00	1,000.00	(1,000.00)	0.00 %
570207 - Other Expenses	11,762.23	700.00	11,062.23	1,680.32 %
570208 - Lpnrnd Adm. Fee	1,653.73	1,860.00	(206.27)	88.91 %
570210 - Health/Life/Vision/LTD - ER	2,010.28	3,000.00	(989.72)	67.01 %
570211 - Dental - ER	225.50	300.00	(74.50)	75.17 %
570212 - 414H ER Contributions	609.15	750.00	(140.85)	81.22 %
570215 - ER Social Security Tax	877.61	700.00	177.61	125.37 %
570216 - ER Medicare Tax	205.26	200.00	5.26	102.63 %
570217 - Salaries	5,781.34	10,000.00	(4,218.66)	57.81 %
570219 - Fees And Licenses	171.20	700.00	(528.80)	24.46 %
570220 - Rural Water One-Call	18.58	50.00	(31.42)	37.16 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	0.00	100.00	(100.00)	0.00 %
570223 - Rural Water Gasoline	444.11	700.00	(255.89)	63.44 %
570224 - Rural Water Personnel Meeting	323.75	450.00	(126.25)	71.94 %
570231 - Rural Water Equipment Upkeep	1,312.98	1,750.00	(437.02)	75.03 %
<b>Total Rural Water District Expenses</b>	<b>45,114.40</b>	<b>44,770.00</b>	<b>344.40</b>	<b>100.77 %</b>
<b>Total Change in Net Position</b>	<b>(11,540.44)</b>	<b>(9,670.00)</b>	<b>(1,870.44)</b>	<b>119.34 %</b>

**Lower Platte North NRD**  
**Supplemental Schedule**  
 Statements of Activities - Actual vs. Budget  
 Rural Water District - Colon

	Year To Date 04/30/2021 <small>Actual</small>	Year Ending June 30, 2021 <small>FY2021</small>	\$ Difference Annual Budget	Percentage Annual Budget
<b>Change in Net Position</b>				
<b>Rural Water Income</b>				
304240 - Water Sales	41,270.71	42,000.00	(729.29)	98.26 %
304275 - Colon Hook Up Fees	0.00	5,000.00	(5,000.00)	0.00 %
304295 - Colon Sewer Fees	22,248.00	26,000.00	(3,752.00)	85.57 %
304261 - Other Revenue	1,855.98	2,000.00	(144.02)	92.80 %
<b>Total Rural Water Income</b>	<b>65,374.69</b>	<b>75,000.00</b>	<b>(9,625.31)</b>	<b>87.17 %</b>
<b>Investment Income</b>				
304350 - Colon RW Interest - NPAIT	2.85	0.00	2.85	0.00 %
<b>Total Investment Income</b>	<b>2.85</b>	<b>0.00</b>	<b>2.85</b>	<b>0.00 %</b>
<b>Rural Water District Expenses</b>				
570201 - Water Purchase	8,359.67	15,000.00	(6,640.33)	55.73 %
570204 - Testing	441.00	1,120.00	(679.00)	39.38 %
570206 - Repair	3,992.43	3,000.00	992.43	133.08 %
570207 - Other Expenses	876.49	1,000.00	(123.51)	87.65 %
570208 - Lpnnrd Adm. Fee	2,076.82	2,200.00	(123.18)	94.40 %
570210 - Health/Life/Vision/LTD - ER	3,015.59	4,500.00	(1,484.41)	67.01 %
570211 - Dental - ER	338.20	450.00	(111.80)	75.16 %
570212 - 414H ER Contributions	913.72	1,200.00	(286.28)	76.14 %
570215 - ER Social Security Tax	1,205.54	1,100.00	105.54	109.59 %
570216 - ER Medicare Tax	281.98	300.00	(18.02)	93.99 %
570217 - Salaries	10,463.38	17,000.00	(6,536.62)	61.55 %
570219 - Fees And Licenses	256.90	900.00	(643.10)	28.54 %
570220 - Rural Water One-Call	40.70	75.00	(34.30)	54.27 %
570221 - Rural Water Hand Tools & Supplies	0.00	250.00	(250.00)	0.00 %
570222 - RW Dues And Memberships	0.00	100.00	(100.00)	0.00 %
570223 - Rural Water Gasoline	319.86	700.00	(380.14)	45.69 %
570224 - Rural Water Personnel Meeting	485.63	450.00	35.63	107.92 %
570230 - Rural Water Equipment Rental	0.00	2,500.00	(2,500.00)	0.00 %
570231 - Rural Water Equipment Upkeep	1,969.49	1,750.00	219.49	112.54 %
570305 - Colon - Annual Bond Payment	0.00	3,355.00	(3,355.00)	0.00 %
570308 - Colon Meter House Expense	974.72	1,200.00	(225.28)	81.23 %
570309 - Colon Sewer Collections	22,248.00	27,000.00	(4,752.00)	82.40 %
<b>Total Rural Water District Expenses</b>	<b>58,260.12</b>	<b>85,150.00</b>	<b>(26,889.88)</b>	<b>68.42 %</b>
<b>Total Change in Net Position</b>	<b>7,117.42</b>	<b>(10,150.00)</b>	<b>17,267.42</b>	<b>(70.12) %</b>

See Accountant's Compilation Report

**Lower Platte North NRD**

Supplemental Schedule - Actual vs. Budget - Capital Expenses and Debt Service Payments

	<u>Year To Date</u> <u>4/30/2021</u> <i>Actual</i>	<u>Year Ending</u> <u>6/30/2021</u> <i>Budget</i>	<u>\$ Difference</u> <u>Annual Budget</u>	<u>Percentage</u> <u>Annual Budget</u>
<b>Capital Improvements - Real Property</b>				
Wahoo Creek Design RCPP Dams (Olsson & FYRA)	112,347.93	373,000.00	(260,652.07)	30.12%
Flood Reduction Sinking Fund	0.00	400,000.00	(400,000.00)	0.00%
Wahoo Creek Planning (FYRA)	0.00	100,000.00	(100,000.00)	0.00%
Wahoo Creek Site Design - 8 Addt'l (Olsson)	0.00	400,000.00	(400,000.00)	0.00%
Cottonwood 21A (Malmo) Spillway	0.00	50,000.00	(50,000.00)	0.00%
Wanahoo Stilling Basin Contract (75% FEMA)	619,365.93	1,452,069.00	(832,703.07)	42.65%
FYRA Stilling Basin Construction Oversight	0.00	160,724.00	(160,724.00)	0.00%
Large Structure O&M Sinking Fund	0.00	100,000.00	(100,000.00)	0.00%
Office Remodel/New Office Drawings	0.00	35,000.00	(35,000.00)	0.00%
Wanahoo Fish Cleaning Station	0.00	50,000.00	(50,000.00)	0.00%
Wanahoo General Store	0.00	75,000.00	(75,000.00)	0.00%
Other Capital Improvements - Real Property	16,052.96	0.00	16,052.96	0.00%
<b>Total Capital Improvements - Real Property</b>	<b><u>747,766.82</u></b>	<b><u>3,195,793.00</u></b>	<b><u>(2,448,026.18)</u></b>	<b><u>23.40%</u></b>
<b>Capital Outlay</b>				
WaterSMART Grant	249.27	20,000.00	(19,750.73)	1.25%
Auto and Trucks	30,730.00	34,000.00	(3,270.00)	90.38%
Computer Equipment	0.00	10,000.00	(10,000.00)	0.00%
Hydro Interpretation w/Papio & LPS	0.00	30,000.00	(30,000.00)	0.00%
Phoenix Data Base	9,387.50	15,000.00	(5,612.50)	62.58%
Monitoring Wells - 4 Addt'l	25,914.57	75,000.00	(49,085.43)	34.55%
<b>Total Capital Outlay</b>	<b><u>66,281.34</u></b>	<b><u>184,000.00</u></b>	<b><u>(117,718.66)</u></b>	<b><u>36.02%</u></b>
<b>Debt Service Payments</b>				
Colon RW Note	3,355.00	3,355.00	0.00	100.00%
<b>Total Debt Service Payments</b>	<b><u>3,355.00</u></b>	<b><u>3,355.00</u></b>	<b><u>0.00</u></b>	<b><u>100.00%</u></b>
 <b>Grand Total All Expenses w/o Depreciation</b>	 <b><u><u>3,482,204.32</u></u></b>	 <b><u><u>7,782,546.00</u></u></b>	 <b><u><u>(4,300,341.68)</u></u></b>	 <b><u><u>44.74%</u></u></b>

**Week #1**


**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 4/24/21 to 4/30/21

*You must enter "pm" for times after 12:59 or the form will not calculate correctly!*

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	4/24								
Sun	4/25								
Mon	4/26	7:30 am 1:00 pm 5:00 pm	12:30 pm 3:45 pm 5:30 pm	8.25		Wanahoo - Field trip, set up new ipad, Construction meeting, Time sheets, Committee prep, Survival Club, John Noonan			
Tues	4/27	7:30 am	12:00 pm	4.50		Committee prep, Time sheets, Collins phone calls, Wanahoo trails			
Wed	4/28	7:00 am	5:30 pm	10.50		State Envirothon, Committee meetings prep, Clear Creek levee meeting prep			
Thurs	4/29	7:00 am	2:30 pm	7.50		Committee meetings, Clear Creek Levee meeting, Coffee Lakeside			
Fri	4/30				8.00	Arbor Day			
<b>Week #1 Totals</b>				30.75	8		0	\$0.00	\$0.00


Supervisor \_\_\_\_\_ Manager  Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_

Date \_\_\_\_\_ Date 5/11/21 Date \_\_\_\_\_ Date \_\_\_\_\_

**Expenses**

Mileage x.575	\$ 0.000
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

  
Signature of person filing form

5/11/21  
Date

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 5/1/21 to 5/7/21

*You must enter "pm" for times after 12:59 or the form will not calculate correctly!*

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	5/1								
Sun	5/2								
Mon	5/3	7:30 am 1:30 pm 5:15 pm	12:45 pm 4:00 pm 6:15 pm	8.75		Leadership team meeting, staff evaluation prep, District management, personnel, Clear Creek Levee			
Tues	5/4				8.00	Annual Leave			
Wed	5/5				8.00	Funeral Leave			
Thurs	5/6				8.00	Work from home, Wanahoo personnel, Education building, bills approval, District Management			
Fri	5/7	7:30 am	12:00 pm	4.50	4.00	Wanahoo interviews, Wahoo Creek, Board meeting prep, 4 - A.L.			
<b>Week #2 Totals</b>				13.25	28		0	\$0.00	\$0.00
<b>Totals Week #1</b>				30.75	8		0	\$0.00	\$0.00
<b>Two Week Totals</b>				<b>44</b>	<b>36</b>		<b>0</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	240.00	8.00	12.00	<b>236.00</b>
<b>Sick Leave</b>	644.75	4.00	0.00	<b>648.75</b>

**RESET FORM**

This will delete ALL data on form, including name, AL/SL values and Program Areas labels.

#	Program Areas	Hours
11	Administration	21.00
14	District Management	26.00
15	Personnel	5.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
A.L.		12.00
S.L.		
Holiday		8.00
Other		8.00

**Total: 80**

**Week #1**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 5/8/21 to 5/14/21

*You must enter "pm" for times after 12:59 or the form will not calculate correctly!*

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
Sat	5/8								
Sun	5/9								
Mon	5/10	7:30 am 1:00 pm	12:30 pm 9:00 pm	13.00		Board meeting prep, Interns May board meeting and follow-up			
Tues	5/11	7:30 am 1:30 pm	12:45 pm 3:45 pm	7.50		Staff meeting, Wanahoo staff, Personnel, Staff evaluation prep,			
Wed	5/12	7:30 am 1:15 pm 5:15 pm	12:30 pm 4:00 pm 6:00 pm	8.50		3rd grade field trip, Wanahoo trails planning, District mgt			
Thurs	5/13	7:30 am	11:00 am	3.50		e-mail, return calls, District Mgt, Wahoo Creek, out @ 11:00			
Fri	5/14	7:30 am 1:15 pm	12:45 pm 4:00 pm	8.00		Personnel, reviews, COVID-19 changes, District mgt.			
<b>Week #1 Totals</b>				40.5	0		0	\$0.00	\$0.00

Supervisor Manager Assistant Manager \_\_\_\_\_ Treasurer \_\_\_\_\_

Date 5/24/21 Date \_\_\_\_\_ Date \_\_\_\_\_ Date \_\_\_\_\_

I CERTIFY THAT THE ABOVE INFORMATION IS CORRECT

Eric Gottschalk  
Signature of person filing form

5/24/21  
Date

**Expenses**

Mileage x.575	\$ 0.000
Meals	\$0.00
Other Exp.	\$0.00
<b>Total</b>	<b>\$ 0.00</b>

**Week #2**

**Lower Platte North NRD Time Sheet**

Name Eric Gottschalk

Period Covered 5/15/21 to 5/21/21

*You must enter "pm" for times after 12:59 or the form will not calculate correctly!*

	Date	Start Time	Stop Time	Work Hours	Other Hours	Duties Performed	Miles	Meals	Other Exp.
<b>Sat</b>	5/15								
<b>Sun</b>	5/16								
<b>Mon</b>	5/17	7:15 am 1:00 pm 5:00 pm	11:00 am 3:45 pm 6:00 pm	7.50		mail, Leadership Team meeting, Wanahoo construction meeting, Clear Creek Levee,			
<b>Tues</b>	5/18	9:15 am 1:15 pm 5:00 pm	12:45 pm 3:45 pm 5:30 pm	6.50		Wanahoo season planning, Personnel, staff evaluations,			
<b>Wed</b>	5/19	7:15 am 1:30 pm	12:45 pm 3:45 pm	7.75		Wahoo Creek, District mgt. Administration, committee planning			
<b>Thurs</b>	5/20	7:15 am 1:15 pm 4:45 pm	12:45 pm 3:45 pm 5:30 pm	8.75		Wanahoo trails, Wahoo Creek, Education building sprinkler system, staff evaluations			
<b>Fri</b>	5/21	7:15 am 12:15 pm	11:30 am 3:00 pm	7.00	2.00	Wanahoo stilling basin, time sheets, budget prep, personnel Out @ 3:00, 2-A.L.			
<b>Week #2 Totals</b>				37.5	2		0	\$0.00	\$0.00
<b>Totals Week #1</b>				40.5	0		0	\$0.00	\$0.00
<b>Two Week Totals</b>				78	2		0	\$0.00	\$0.00

**Annual Leave & Sick Leave**

	Previous Balance	Earned This Pay Period	Used This Pay Period	New Balance
<b>Annual Leave</b>	236.00	8.00	2.00	242.00
<b>Sick Leave</b>	648.75	4.00	0.00	652.75

**RESET FORM**

This will delete ALL data on form, including name, AL/SL values and Program Areas labels.

#	Program Areas	Hours
11	Administration	31.00
14	District Management	36.00
15	Personnel	11.00
31	I&E Administration	
41	O&M Administration	
51	Projects Administration	
61	Water Administration	
71	Rural Water Administration	
52	Conservation Program	
A.L.		2.00
S.L.		
Holiday		
Other		

**Total: 80**

**Lower Platte North Natural Resources District**  
**Accounts Receivable Aging Summary as of 4/30/21**

**Accounts Receivable acct 105000**

Customer	Invoice/Purpose	Current	0-30 Days	31-60 Days	61 and Over	Totals
Bruno/David City RW Customers	Multiple	3061.23	0.00	0.00	0.00	3,061.23
Colon RW Customers	Multiple	6159.87	521.67	135.86	1,324.57	8,141.97
Department of Natural Resources	FYRA - Wahoo Creek WS Plan/EA & WSF	0.00	0.00	0.00	3,168.00	3,168.00
FEMA	FYRA - Lake Wanahoo Spilling Basin	5,910.53	7,399.35	5,169.32	96,383.03	114,862.23
	Valley Corp - Spilling Basin Rehab	22,343.53	152,057.99	196,770.35	93,352.58	464,524.45
NDEE	Vernier Software/UBT Visa/UBT Visa (Shell Creek Sampling Equipment)	0.00	0.00	0.00	0.00	0.00
	UBT Visa (field manual - WQ Monitoring)	0.00	0.00	0.00	0.00	0.00
	Bill Bos Payroll	3,154.15	1,873.11	0.00	0.00	5,027.26
	Forestry Suppliers	0.00	0.00	0.00	0.00	0.00
	Amazon (supplies)	0.00	0.00	0.00	0.00	0.00
	Septic System - Groteluschen/Korte	0.00	0.00	0.00	0.00	0.00
	Lands for Conservation - Peterson/Prochaska/Cejka/Fujan/Ptacek/Bartek/Pok	0.00	0.00	0.00	16,256.14	16,256.14
	Colfax Co Hwy Dept - Colfax Co Channel Improvement/Benching	0.00	0.00	0.00	0.00	0.00
	Sprunk - Bank Stabilization Wetland Project	3,112.50	0.00	0.00	0.00	3,112.50
	Runge - Livestock Well-Solar Power	0.00	0.00	0.00	0.00	0.00
	Chvatal - Wahoo Creek 319	0.00	0.00	0.00	396.00	396.00
NET	UNL Office of Sponsored Programs/St John Nepomucene School/UNL Office c	0.00	0.00	0.00	250.00	250.00
	UNL Office of Sponsored Programs	0.00	0.00	0.00	1,072.78	1,072.78
	NE Public Helath Enviro Lab	0.00	0.00	0.00	718.00	718.00
	Montioring Equipment - Xylem	5,500.00	0.00	0.00	0.00	5,500.00
	Shell Creek Septic System Upgrade - Brock	4,800.00	0.00	0.00	0.00	4,800.00
	Shell Creek Planned Grazing - Zimmerman	9,288.39	0.00	0.00	0.00	9,288.39
NRCS	FYRA - Wahoo Creek WS PL566	833.75	6,863.75	17,597.50	17,986.25	43,281.25
	JEO - Wahoo Creek WS PL566	5,847.50	0.00	0.00	0.00	5,847.50
NRDF	Cornhusker State Ind/Steel Bldg Sales/Steel Bldg Sales/McAtee Cons/Robert F	0.00	0.00	0.00	84,175.37	84,175.37
	Menards/Simons Home Store/Simons Home Store/Wahoo Metal/Hancock Co	0.00	0.00	0.00	30,601.87	30,601.87
	Robert Hedges/Hancock Const/McConnell Thermal/Simons Home Store/Pork	0.00	0.00	0.00	17,995.26	17,995.26
	Douglas Hedges/Subbert Well/Diode/Hancock Cons/Steel Bldg Sales/Lierman	0.00	0.00	0.00	47,476.49	47,476.49
	Sept UBT Visa/McAtee Construction(x2)/City of Wahoo/Keystone Glass	0.00	0.00	0.00	5,103.05	5,103.05
	Simons Home Store/Wahoo Utilities/Diode/K&S Mechanical/Ontility-NF Smitl	0.00	0.00	0.00	14,580.20	14,580.20
	Schutt Electrical/Superior Door/J&R Concrete	0.00	0.00	0.00	7,867.47	7,867.47
	Hancock Construction/Lierman Excavating/Todd Valley Farms/Schutt Electric	0.00	0.00	0.00	9,026.22	9,026.22
	Solar Heat & Electric	3,130.80	0.00	0.00	0.00	3,130.80
Wahoo Development	H&H Trucking	0.00	0.00	0.00	3,000.00	3,000.00
		<b>73,142.25</b>	<b>168,715.87</b>	<b>219,673.03</b>	<b>450,733.28</b>	<b>912,264.43</b>

GL

**Long-term Receivables acct 105005: NE Dept of Natural Resources and USACE**

Customer	Invoice	Current	0-30 Days	31-60 Days	61 and Over	Totals
USACE (Sand Creek/Wanahoo)	008226-6/30/09				2,882,995.86	
	008367-11/30/09				220.61	
	008458-2/12/10				2,704.21	
	008594-6/30/10				52.33	
	008599-6/30/10				96,983.55	
	008601-6/30/10				679,317.44	
	008658-9/30/10				15,599.03	
	008659-9/30/10				1,072,522.57	
	008927-2/24/12				6,647.42	
	008928-2/24/12				159,389.53	
	009055-6/30/12				25,096.93	
	009067-7/31/12				49.73	
	009070-8/31/12				2,177.50	
	009078-9/30/12				352,072.83	
	009098-10/31/12				202,769.01	
	009297-12/31/13				48.75	
	009368-4/30/14				41,115.11	
	5/31/20 - Sand Creek Project Adjustment				(620,046.54)	
	1/21/21 - Deposit US Treasury - Wanahoo COE A/R				(747.30)	
	2/28/21 - To close out Long Term A/P				(4,694,072.08)	
	2/28/21 - Adjust to Final Refund Due Amount				(110,004.16)	
		<b>Totals</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114,892.33</b>
						<b>114,892.33</b>